PUBLIC ACCOUNTS

Fiscal Year 1985-86

Yukon
Finance

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1986 09 18

Ken McKinnon
Commissioner of the
Yukon Territory

In accordance with the provisions of Section 9(1) of the Financial Administration Act, I have the honour to submit herewith, the Territorial Accounts for the fiscal year ended March 31, 1986.

Tony Penikett
Minister of Finance

Yukon

Finance
Box 2703, Whitehorse, Yukon Y1A 2C6
(403) 667-5811 Telex 036-8-260

Our File:
Your File.

1986 09 18

The Honourable Tony Penikett
Minister of Finance

Sir:

I have the honour to submit herewith, the Territorial Accounts of the Yukon for the fiscal year ended March 31, 1986.

Respectfully submitted

F. S. Lemphers
Acting Deputy Minister
Department of Finance

EXPO 86

GOVERNMENT OF THE YUKON TERRITORY

TERRITORIAL ACCOUNTS

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GOVERNMENT OF THE YUKON TERRITORY

TERRITORIAL ACCOUNTS

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Report to the Legislative Assembly of the Yukon Territory on the examination of the accounts and financial transactions of the GOVERNMENT OF THE YUKON TERRITORY for the year ended March 31, 1986

AUDITOR GENERAL OF CANADA VÉRIFICATEUR GÉNÉRAL DU CANADA

AUDITOR'S REPORT

To the Legislative Assembly of the Yukon Territory

I have examined the statement of assets and liabilities of the Government of the Yukon Territory for the year ended March 31, 1986 and the statements of revenues, expenditures and surplus and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Government of the Yukon Territory as at March 31, 1986 and its revenues and expenditures, surplus and the changes in its financial position for the year then ended in accordance with the accounting policies set out in Note 1 to the financial statements applied, except for the change in the basis of accounting for employee leave and termination benefits as explained in Note 2 to the financial statements, on a basis consistent with that of the preceding year.

Further, in my opinion, proper books of account have been kept by the Government of the Yukon Territory, the financial statements are in agreement therewith and the transactions that have come under my notice have, in all significant respects, been within the statutory powers of the Government of the Yukon Territory.

Kenneth M. Dye, F.C.A.
Auditor General of Canada

Ottawa, Canada
August 14, 1986

GOVERNMENT OF THE YUKON TERRITORY

Statement of Assets and Liabilities as at March 31, 1986

ASSETS

	1986	1985
	(thousands of dollars)	
Current		
Cash and short-term investments	$ 54,569	$ 33,749
Accounts receivable (Note 3)	19,829	20,703
Advances to Territorial corporations (Note 4)	2,355	3,122
Inventories (Note 5)	3,776	3,238
	80,529	60,812
Due from Canada - Federal grant (Note 6)	3,457	-
Long-term receivables (Note 7)	14,216	11,114
Loan to British Yukon Railway Company (Note 8)	1,000	1,000
Land held for sale (Note 9)	18,585	18,357
Fixed assets, at a nominal value of one dollar	-	-
	117,787	91,283
Trust assets	2,274	1,934
	$ 120,061	$ 93,217

LIABILITIES

	1986	1985
	(thousands of dollars)	
Current		
Accounts payable and accrued liabilities (Note 11)	$ 38,020	$ 33,867
Deferred revenues	2,634	2,502
	40,654	36,369
Provision for Legislative Assembly Retirement Allowances (Note 12)	-	243
Provision for employee termination benefits (Note 2)	4,811	-
Due to Canada - Federal grant (Note 6)	-	1,721
Unmatured debt (Note 13)		
Loans from Canada	7,073	7,743
Other debentures	1,867	1,998
Road Equipment Replacement Account (Schedule A)	1,059	1,974
SURPLUS		
Surplus	62,323	41,235
	117,787	91,283
Trust liabilities (Note 12)	2,274	1,934
	$ 120,061	$ 93,217

Approved:

F. S. Temple
Acting Territorial Treasurer

J. K. McKinnon
Commissioner

GOVERNMENT OF THE YUKON TERRITORY

Statement of Revenues, Expenditures and Surplus for the year ended March 31, 1986

	1986	1985
	(thousands of dollars)	
Revenues (Schedule B)	$ 203,901	$ 160,264
Recoveries (Schedule C)		
Operations and maintenance	24,818	26,464
Capital	9,658	12,858
	238,377	199,586
Expenditures (Schedule D)		
Operations and maintenance	155,960	147,243
Capital	52,739	42,977
	208,699	190,220
Excess of revenues over expenditures before extraordinary items	29,678	9,366
Extraordinary items		
Termination benefits (Note 2)	(8,590)	-
Land held for sale	-	18,357
Teachers' salaries	-	(1,569)
Excess of revenues over expenditures for the year	21,088	26,154
Surplus at beginning of the year	41,235	15,081
Surplus at end of the year	$ 62,323	$ 41,235

GOVERNMENT OF THE YUKON TERRITORY

Statement of Changes in Financial Position
for the year ended March 31, 1986

	1986	1985
	(thousands of dollars)	
Cash provided from operating activities		
Excess of revenues over expenditures for the year	$ 21,088	$ 26,154
Non-cash items		
Termination benefits	8,590	-
Land held for resale	-	(18,357)
Due from Canada - Federal grant	(5,178)	(3,557)
Increase in operating components of working capital other than cash	1,609	8,588
	26,109	12,828
Cash required for financing activities		
Decrease (increase) in Road Equipment Replacement Account	915	(777)
Repayment of loans from Canada	670	670
Legislative Assembly Retirement Allowances transferred to Trust Accounts	243	-
Repayment of debentures	131	124
	1,959	17
Cash required for investing activities		
Investment in land inventory	2,906	-
Proceeds from sale of land inventory	(2,678)	-
Loans advanced to		
- Curragh Resources	3,400	-
- Loan Assistance Plan	376	-
- S.E.A.L. Energy Conservation	65	-
- Municipalities	-	850
Loans to municipalities repaid	(762)	(738)
Other loans repaid	(165)	(41)
New agreements for sale	1,445	-
Agreements for sale repaid	(1,257)	(120)
	3,330	(49)
Increase in cash	20,820	12,860
Cash at beginning of the year	33,749	20,889
Cash at end of the year	$ 54,569	$ 33,749

GOVERNMENT OF THE YUKON TERRITORY

Notes to Financial Statements
March 31, 1986

1. Accounting policies

Financial statements

These financial statements are prepared in accordance with Section 26 of the Yukon Act and Section 9 of the Financial Administration Act (Yukon). Financial statements of the Yukon Liquor Corporation, the Yukon Housing Corporation and the Compensation Fund (Yukon) have not been consolidated and have been reported on separately.

Net income of the Yukon Liquor Corporation is included in revenues. Cost of operations of the Yukon Housing Corporation is included in the grant to the Corporation. Income of the Compensation Fund (Yukon) is retained within that Fund to provide stability in the assessment rates from year to year and is, therefore, not reflected in these financial statements.

Inventories

Inventories are valued at cost and consist primarily of fuel and lubricants, repair parts, stationery and office supplies, highway materials and engineering, and maintenance supplies. Other materials and supplies are charged to expenditure at the time of acquisition.

Land held for sale

Land held for sale comprises the costs of acquiring, planning and developing serviced lots for eventual sale to third parties. The lots are valued at the lower of cost and estimated market value. Gains or losses on the sale of lots are recognized at the time of sale.

Fixed assets

Fixed assets, except land held for sale, are charged to expenditures at the time of acquisition or construction and are shown on the statement of assets and liabilities at a nominal value of $1.

Trust accounts

Trust assets principally comprise cash and short-term investments in respect of funds under administration by the Public Administrator or the Supreme Court. Any other assets held under administration such as property, securities and valuables are reflected in the financial statements only upon conversion to cash.

Road Equipment Replacement Account

This Account was established by the Fourth Appropriation Ordinance, 1971, and continued under the provision of Section 45 (1) of the Financial Administration Act. Its balance is not to exceed $3 million. Charges for the use of road equipment, including an implicit depreciation factor, are reflected as expenditures of user departments and are credited to the Account together with the proceeds from sale of equipment. Purchases of replacement equipment and operating expenditures are charged to the Account when incurred.

Taxes and general revenues

Income taxes, levied under the Income Tax Act (Yukon), are collected by Canada under a tax collection agreement and are remitted in monthly instalments. The remittances are based on estimates for the taxation year, which are periodically adjusted until the income tax assessments for that year are completed. The remittances for the taxation year are recognized as revenues of the fiscal year in which the taxation year ends, together with known income tax adjustments arising in the fiscal year.

Other taxes and general revenues are usually recorded on an accrual basis. Revenue from property and school taxes, assessed on a calendar year basis, is recognized in the fiscal year in which the calendar year ends.

Grants from Canada in lieu of school and property taxes on federal property are recorded on the basis of preliminary estimates. Adjustments made on finalization of the assessments by Public Works Canada are recognized in the accounts when known.

Contributions from Canada

Established Programs Financing (EPF) contributions, received from Canada in accordance with the Federal-Provincial Fiscal Arrangements and Established Programs Financing Act, 1977, are recorded as revenue when received together with known adjustments arising in the fiscal year.

Grants from Canada

In prior years separate operating and capital grants were negotiated annually with Canada. Beginning April 1, 1985, the annual grant from Canada is determined according to an agreed formula. The initial formula financing agreement between Canada and the Yukon is for a period of three years and can be extended to five years by mutual agreement between the two governments.

The grant is receivable in instalments that are recorded as revenue when received together with known adjustments arising in the

fiscal year. These adjustments arise when income tax collections, certain operating revenues and recoveries, Established Programs Financing contributions and revised formula financing escalator indices are more or less than the amounts used to determine the grant for the year.

Operations, maintenance and capital expenditures

Operations, maintenance and capital expenditures are recorded on an accrual basis.

Expenditure recoveries

Expenditures are recovered from Canada under various cost-sharing agreements including maintenance of the Alaska Highway, social assistance and occupational training. The amounts are recorded as recoverable in the year in which the expenditures are incurred. Any adjustments upon finalization are reflected in the accounts in the year of adjustment.

Pensions

Contributions are made by the Territory and its employees to the Public Service Superannuation Plan of the Federal Government. These contributions represent the total liability of the Government and are recognized in the accounts on a current basis.

The Government also provides on a current basis for retirement allowances for members of the Legislative Assembly.

2. Change in accounting policies

Effective March 31, 1986, the Government adopted the accrual basis of accounting for employee leave and termination benefits previously recorded on a cash basis. This change results in a net cumulative adjustment of $8,590,000 which has been disclosed as an extraordinary item of the year. The effect of this change has been to decrease the excess of revenues over expenditures for the year by $8,590,000. The change has not been applied retroactively because the amount to be accrued at the end of the previous year could not be reasonably determined.

3. Accounts receivable

	1986	1985
	(thousands of dollars)	
Due from Canada	$ 13,049	$ 14,543
Others - general, taxes, interest and revenue receivables, net of allowance for doubtful accounts	5,407	4,840
Current portion of long-term receivables	1,373	1,320
	$ 19,829	$ 20,703

Accounts receivable do not include an estimated $1.5 million owing to the Government by the City of Dawson as at March 31, 1986 in accordance with the terms of the Dawson City Utilities Replacement Act. This amount has not been recorded by the Government, reflected as revenue nor included in accounts receivable pending completion of a comprehensive review of the City of Dawson's records by the Government and confirmation of the amount owing.

4. Advances to Territorial corporations

	1986	1985
	(thousands of dollars)	
Yukon Liquor Corporation Working capital advance	$ 1,500	$ 1,500
Yukon Housing Corporation Working capital advance	855	1,622
	$ 2,355	$ 3,122

5. Inventories

	1986	1985
	(thousands of dollars)	
Highways materials	$ 2,373	$ 1,847
Garage parts and fuel	905	902
Other materials and supplies	498	489
	$ 3,776	$ 3,238

6. Due from (to) Canada - Federal grant

In accordance with the financial agreement with Canada the following Federal grant adjustments are due from (to) Canada at March 31:

	1986	1985
	(thousands of dollars)	
Adjustments in respect of:		
Income tax collections	$ 577	$ (1,968)
Operating revenues	(1,899)	(6,099)
EPF contributions	(1,240)	(2,239)
Formula financing escalator	1,805	-
	(757)	(10,306)
Less current portion included in accounts payable	4,214	8,585
	$ 3,457	$ (1,721)

The long-term portion includes $2,408,000 receivable from Canada in 1987-88, $756,000 payable to Canada in 1988-89 and $1,805,000 receivable from Canada in 1989-90.

7. Long-term receivables

	1986	1985
	(thousands of dollars)	
Debenture loans to municipalities, due in varying annual amounts to the year 2003, bearing interest rates varying from 3 7/8% to 15 3/8%	$ 9,973	$ 10,704
Curragh Resources	3,400	-
Mortgage loan due in quarterly instalments over 5 years commencing June 1988, bearing interest at 10%. This loan is secured by a second mortgage on 160 residential lots in Faro.		
Agreements for sale	1,574	1,464

Business development assistance loans, due in varying annual amounts over a 5-year term to 1991 on a 20-year amortization schedule, bearing interest rates varying from 5.75% to 7.0%.	370	-
Other loans, consisting primarily of first and second mortgages, due in varying annual amounts to the year 2002, bearing interest rates varying from 7.0% to 9.5%	211	266
Interest free energy conservation loans due in varying annual amounts to the year 1991.	61	-
	15,589	12,434
Less current portion included in accounts receivable	1,373	1,320
	$ 14,216	$ 11,114

8. Loan to British Yukon Railway Company

Under an agreement of December 29, 1983, the Government is to acquire land of equivalent value from British Yukon Railway Company in settlement of the Company's loan indebtedness to the Government of $1 million. This item is being treated as an asset pending completion of transfer of title of the land at which time a decision will be taken as to its disposition.

9. Land held for sale

	1986	1985
	(thousands of dollars)	
Raw land	$ 634	$ 644
Land under development	6,751	12,014
Finished land	5,901	5,699
	13,286	18,357
Land reserved for Kwanlin Dun Indian Band (Note 10)	3,699	-
Land at Faro acquired from Curragh Resources (Note 17)	1,600	-
	$ 18,585	$ 18,357

Land under development and finished land include $1,149,000 and $180,000 respectively in respect of additional land at Faro held by the Government.

The government has undertaken not to compete with Curragh Resources or Faro Real Estate Ltd. with respect to the sale of land or provision of housing in Faro so long as the housing stock of those companies is sufficient to meet the needs of Faro.

10. Transfer of land to Canada

During the year, the Government entered into an agreement with the Department of Indian and Northern Affairs and the City of Whitehorse for the relocation of the Kwanlin Dun Indian Band to an area currently under development by the Government within the City of Whitehorse.

Under the terms of agreement the Government is to transfer to Canada the administration and control of 282 lots by December 31, 1986 and to transfer to the Band a further 294 lots by December 31, 1987. The cost to the Government of this land amounted to $4,995,000 and it is estimated that prior to finalization of the transfers a further $2,468,000, including further testing and infrastructure improvements, will have to be expended by the Government for a total estimated cost of $7,463,000. The agreement provides that the Government will recover these costs from Canada progressively as lots are transferred and testing and infrastructure work is completed. Accordingly, during the year the Government received from Canada $1,296,000 representing the cost of 214 lots transferred prior to March 31, 1986. It is estimated that of the balance $1,225,000 will be received in 1987 and $4,942,000 in 1988.

The agreement further provides that the City shall accept title to infrastructure when it has been improved to design standards, tested and made operational subject to the Government providing a warranty for one year from date of acceptance.

11. Accounts payable and accrued liabilities

	1986	1985
	(thousands of dollars)	
Accounts payable	$ 11,502	$ 4,549
Accrued liabilities	10,369	13,074
Payable to Canada for hospital services	6,325	6,325
Current portion of due to Canada - Federal Grant	4,214	8,585
Current portion of provision for employee termination benefits	3,779	-
Contractors' holdbacks and security deposits	1,030	564
Current portion of loans from Canada	670	646
Current portion of other debentures	131	124
	$ 38,020	$ 33,867

12. Provision for Legislative Assembly Retirement Allowances

Trust liabilities include $267,000 set aside for Legislative Assembly Retirement Allowances. The Legislative Assembly Retirement Allowances Act, effective May 17, 1984, authorized the payment of annual retirement allowances to members of the Legislative Assembly that were members on or after that date. The allowance is based on length of service, subject to a minimum of six years, and is payable from age 55. It is to be discontinued if the member again becomes a member of the Legislative Assembly.

13. Unmatured debt

Loans from Canada

These loans have been used to finance certain loans to municipalities and housing mortgages. They have varying repayment terms to the year 2003 with interest rates varying from 3 7/8% to 12 1/2%. The estimated repayment requirements over the next five years are as follows:

	Principal	Interest	Total
	(thousands of dollars)		
1986-87	$ 670	$ 715	$ 1,385
1987-88	631	656	1,287
1988-89	676	598	1,274
1989-90	739	535	1,274
1990-91	808	466	1,274

Other debentures

These debentures are repayable in semi-annual instalments:

Interest rate	Maturity	1986	1985
		(thousands of dollars)	
11.5%	1988	$ 434	$ 558
12.5%	1993	599	599
13.0%	2003	965	965
		1,998	2,122
Less current portion included in accounts payable and accrued liabilities		131	124
		$ 1,867	$ 1,998

The repayment requirements over the next five years are as follows:

	Principal	Interest	Total
	(thousands of dollars)		
1986-87	$ 131	$ 243	$ 374
1987-88	150	227	377
1988-89	153	209	362
1989-90	92	195	287
1990-91	104	182	286

14. Grant from Canada

	1986	1985
	(thousands of dollars)	
Received during the year	$ 147,042	$112,995
Adjustments in respect of:		
Income tax collections	1,893	609
Formula financing escalator	1,805	-
Operating revenues	(1,314)	(6,099)
EPF contributions	(835)	203
Grant from Canada per Schedule of Revenues	$ 148,591	$107,708

15. Grant to Yukon Housing Corporation

Expenditures of Community and Transportation services as disclosed in Schedule D include the following grants to the Yukon Housing Corporation.

	1986	1985
	(thousands of dollars)	
Operations and maintenance	$ 1,316	$ 1,785
Capital	222	(53)
	$ 1,538	$ 1,732

16. Commitments

At March 31, 1986 the estimated cost of completing all approved major capital projects over the next three years is $45.6 million. At that date, the Government had outstanding contractual obligations on these of $9.8 million.

The Government has a long-term lease obligation through to 2009 for highways camp facilities in a northern location. The lease provides for fixed costs to be renegotiated every three years and operational costs to be adjusted annually to actual. Current annual lease payments total $676,000 comprising fixed costs of $379,000 and operational costs of $297,000.

17. Agreement with Curragh Resources

The Government entered into a master agreement on October 4, 1985 with Curragh Resources and Canada to facilitate the re-opening of the

lead, zinc and silver mine at Faro. Under this agreement the Government provided Curragh Resources with the following financial assistance during the year to complete the purchase of the mine:

- Loan of $3.4 million as disclosed in Note 7. This loan is secured by a second mortgage on 160 residential lots in Faro.

- $1.6 million, as disclosed in Note 9, for purchase of property in Faro comprising 2 bunkhouses, 6 single family homes, 45 mobile homes and lots and 69 vacant lots. The $1.6 million is included in the $18.585 million shown on the balance sheet as land held for sale.

- Guarantee to bank of 85% of Curragh's credit facility of $15 million. 90% of the guarantee has in turn been guaranteed by Canada thus limiting the Government's maximum exposure on the guarantee to $1.275 million.

The value of the security on the loan, the value of the property purchased in Faro and the likelihood of the guarantee being called on are all dependant on the successful operation of the mine. Debenture loans to municipalities, disclosed in Note 2, include an outstanding loan of $3.4 million to the municipality of Faro. The likelihood of Faro being able to repay this loan in full is also dependent on the continued operation of the mine.

18. Yukon Development Corporation

The Yukon Development Corporation was established during the year by the Yukon Development Corporation Act (1985 c. 41) which will come into force on a day to be fixed by the Commissioner in Executive Council. One of the objectives of the Corporation is to acquire the undertakings and assets of the Northern Canada Power Commission (NCPC) in Yukon further to a memorandum of understanding of November 5, 1985 with the Government of Canada. The target date for completion of the transfer from NCPC is March 31, 1987 and negotiations are currently proceding with Canada to effect the transfer.

19. Guarantees

The Territory has guaranteed repayment of loans payable by the Yukon Housing Corporation totalling $6.1 million.

20. Comparative figures

Certain comparative figures for 1985 in the attached schedules have been reclassified to conform with the 1986 presentation.

Schedule A

GOVERNMENT OF THE YUKON TERRITORY

Schedule of Transactions in the
Road Equipment Replacement Account
for the year ended March 31, 1986

	1986	1985
	(thousands of dollars)	
Charges for use of equipment	$ 8,990	$ 10,254
Operating expenditures	8,076	7,693
Net income from use of equipment	914	2,561
Proceeds on sale of equipment	420	119
Purchase of equipment	(2,249)	(1,903)
Increase (decrease) during the year	(915)	777
Balance at beginning of the year	1,974	1,197
Balance at end of the year	$ 1,059	$ 1,974

Schedule B

GOVERNMENT OF THE YUKON TERRITORY

Schedule of Revenues
for the year ended March 31, 1986

	1986	1985
	(thousands of dollars)	
Grant from Canada (Note 14)	$ 148,591	$ 107,708
Operations and maintenance		
Taxes and general revenue		
Income taxes	19,733	16,392
Other taxes	8,719	9,268
Interest - bank and other	6,651	5,493
Liquor system - net income and liquor taxes	5,641	5,890
Yukon Health Care premiums	2,806	2,861
Licences	2,315	2,318
Interest on municipal and housing loans	1,129	1,154
Gain on sale of lots	62	679
Fees - registration permits and other	585	597
Other revenues	(157)	107
	47,484	44,759
Transfer payment from Canada		
Established Programs Financing	7,826	7,797
	$ 203,901	$ 160,264

Schedule C

GOVERNMENT OF THE YUKON TERRITORY

Schedule of Recoveries
for the year ended March 31, 1986

	1986	1985
	(thousands of dollars)	
Operations and maintenance		
Community and Transportation Services	$ 12,557	$ 13,594
Health and Human Resources	6,779	7,378
Education, Advanced Education and Manpower	3,210	2,719
Economic Development	1,276	1,687
Justice	695	568
Government Services	123	209
Renewable Resources	79	218
Tourism	59	49
Finance	24	25
Executive Council Office	15	17
Legislative Assembly	1	-
	$ 24,818	$ 26,464
Capital		
Community and Transportation Services	$ 7,358	$ 11,141
Economic Development	2,074	1,098
Education, Advanced Education and Manpower	120	318
Government Services	106	251
Justice	-	50
	$ 9,658	$ 12,858

Schedule D

GOVERNMENT OF THE YUKON TERRITORY

Schedule of Expenditures
for the year ended March 31, 1986

	1986	1985
	(thousands of dollars)	
Operations and maintenance		
Community and Transportation Services	$ 38,493	$ 40,721
Education, Advanced Education and Manpower	35,689	32,591
Health and Human Resources	34,330	31,072
Justice	14,424	13,071
Government Services	10,360	9,605
Renewable Resources	5,625	5,094
Executive Council Office	3,304	3,225
Economic Development	2,969	2,249
Tourism	2,955	2,559
Finance	2,929	2,307
Public Service Commission	2,182	2,259
Legislative Assembly	1,678	1,387
Interest on loans from Canada	1,022	1,103
	$ 155,960	$ 147,243
Capital		
Community and Transportation Services	$ 23,925	$ 27,458
Justice	9,677	1,506
Education, Advanced Education and Manpower	6,220	4,150
Government Services	4,807	4,359
Tourism	3,307	1,333
Economic Development	2,616	1,246
Health and Human Resources	1,271	1,874
Renewable Resources	912	1,037
Executive Council Office	4	7
Legislative Assembly	-	7
	$ 52,739	$ 42,977

SCHEDULE 1

GOVERNMENT OF THE YUKON TERRITORY
Schedule of Capital Assets
for the year ended March 31, 1986

	1986	1985	DIFFERENCE
Public Buildings including Land and Furnishings	$126,264,100	$106,542,059	$19,722,041
Other	13,067,605	13,115,287	(47,682)
	139,331,705	119,657,346	19,674,359
Road Equipment	20,930,574	17,954,953	2,975,621
Deduct: Accumulated Depreciation (Note)	9,056,244	8,973,835	82,409
	11,874,330	8,981,118	2,893,212
	$151,206,035	$128,638,464	$22,567,571

Note: During the 1985/86 year, the useful life of some items included in the Road Equipment Inventory was extended. The adjustment was applied retroactively to the undepreciated capital cost of the equipment rather than prospectively as set out in Generally Accepted Accounting Practise. The net result of this adjustment was a reduction of depreciation charged in the current year. This adjustment has no effect on the financial position of the Government, as Capital Assets are for statement purposes carried at the value of $1. (see schedule 2).

SCHEDULE 2

GOVERNMENT OF THE YUKON TERRITORY

Schedule of Investments in Capital Assets

for the year ended March 31, 1986

	1986	1985
Balance at beginning of year	$ 1	$ 1
Add:		
Assets acquired at cost or estimated market value.		
Public buildings including land and furnishings	21,722,456	7,828,739
Road Equipment	2,248,673	1,874,378
Other	2,175,795	2,353,331
	26,146,924	12,056,448
Add:		
Prior period adjustments		
Public buildings including land and furnishings	-	3,354,299
Road Equipment	-	4,213
Other	-	177,752
	-	3,536,264
Deduct:		
Assets written off or sold		
Public buildings including land and furnishings	1,975,711	455,371
Road Equipment	1,137,345	449,516
Other	383,888	257,827
	3,496,944	1,162,714

SCHEDULE 2
CONTINUED

GOVERNMENT OF THE YUKON TERRITORY
Schedule of Investments in Capital Assets
for the year ended March 31, 1986

	1986	1985
Net provision for depreciation of:		
Road Equipment	82,409	1,641,042
Prior period adjustment	-	4,213
	3,579,353	2,807,969
	22,567,572	12,784,744
Deduct:		
Assets written down	22,567,571	12,784,743
Balance at end of year	$ 1	$ 1

SCHEDULE 3

GOVERNMENT OF THE YUKON TERRITORY

Schedule of Public Property, Stores and Materials Deleted

for the year ended March 31, 1986

Public Buildings including land	$ 444,438	
Furniture and Office Equipment	1,531,273	
Garage Equipment and Tools	19,731	$ 1,995,442
Road Equipment	1,137,345	
Government Vehicles in Pool	109,832	
Sundry Equipment	249,654	
Fire Fighting Equipment	2,879	
Government Vehicles non-pool	1,791	1,501,501
		3,496,943
Deduct:		
Recovered from sales during year		
Building and Other	89,173	
Road Equipment	419,943	509,116
		$ 2,987,827

SCHEDULE 4

GOVERNMENT OF THE YUKON TERRITORY
Schedule of Deletion of Accounts Receivable
for the year ended March 31, 1986

Write-offs per Section 15 of the Financial Administration Act		$ Ø
Write-off under Section 111(1) of the Assessment and Taxation Act		47,637.41
Provision For Doubtful Accounts:		
Accounts Receivable 1986 Allowance	$ 92,297.48	
Less: 1985 Allowance	38,719.48	53,578.00
Property Tax 1986 Allowance	202,239.52	
Less: 1985 Allowance	188,204.15	14,035.37
		$115,250.78

SCHEDULE 5

GOVERNMENT OF THE YUKON TERRITORY
Schedule of Road Equipment Replacement Fund
for the year ended March 31, 1986

	1986	1985
	(thousands of dollars)	
Equipment chargeouts	$ 8,990	$ 10,254
Deduct: Operating costs	8,076	7,693
Net income from equipment operations	914	2561
Proceeds from sale of surplus equipment	420	119
	1,334	2,680
Deduct: Equipment purchases	2,249	1,903
Increase (decrease) during the year	(915)	777
Balance at beginning of the year	1,974	1,197
Balance at end of year	$ 1,059	$ 1,974

SCHEDULE 6

GOVERNMENT OF THE YUKON TERRITORY
Schedule of Replacement of Vehicles
for the year ended March 31, 1986

TYPE OF VEHICLES	ESTIMATES 1985/86	ACTUAL 1985/86
Motor Graders	5	5
Crewcab Pickup Trucks	11	11
1/2 Ton Pickup Trucks	10	10
Utility (Service) Trucks	2	2
Van	1	1
Wheeled Loaders	5	5
Truck Mounted Excavator	1	1
Snowblowers Head Assemblies	3	3
Culvert Steamers	5	5
Vibrator Compactor	1	1
Pneumatic Wheeled Compactor	1	1
Screening Plant	1	1
Trailer Mounted Bituminous Storage Tankers	2	2
	48	48
TOTAL COST (000's)	**$ 2,010**	**$ 2,249**

SCHEDULE 7

GOVERNMENT OF THE YUKON TERRITORY

Schedule of Garage Parts and Fuel Inventory Revolving Fund

for the year ended March 31, 1986

	1986	1985	INCREASE (DECREASE)
Opening inventory	$ 902,283	$ 797,799	$ 104,484
Add: Purchases	2,902,644	3,087,615	(184,971)
	3,804,927	3,885,414	(80,487)
Deduct: Consumption	2,900,210	2,983,131	(82,921)
Closing inventory	**$ 904,717**	**$ 902,283**	**$ 2,434**

SCHEDULE 8

GOVERNMENT OF THE YUKON TERRITORY
Schedule of Central Stores Revolving Fund
for the year ended March 31, 1986

	1986	1985	INCREASE (DECREASE)
Opening inventory	$ 488,779	$ 439,089	$ 49,690
Add: Purchases	1,241,553	1,056,560	184,993
	1,730,332	1,495,649	234,683
Deduct: Consumption	1,232,373	1,006,870	225,503
Closing inventory	**$ 497,959**	**$ 488,779**	**$ 9,180**

SCHEDULE 9

GOVERNMENT OF THE YUKON TERRITORY
Schedule of Highway Materials Revolving Fund
for the year ended March 31, 1986

	1986	1985	INCREASE (DECREASE)
Opening inventory	$ 1,847,100	$ 1,912,970	$ (65,870)
Add: Purchases	2,106,091	1,868,818	237,273
	3,953,191	3,781,788	171,403
Deduct: Consumption	1,580,104	1,934,688	(354,584)
Closing inventory	$ 2,373,087	$ 1,847,100	$ 525,987

SCHEDULE 10

GOVERNMENT OF THE YUKON TERRITORY

Summary of Revenue

for the year ended March 31, 1986

	1986	1985	INCREASE (DECREASE)
TAXATION:			
Frontage Tax	$ 30,243	$ 64,416	$ (34,173)
Income Tax	19,733,352	16,391,786	3,341,566
Fuel Tax	3,917,968	4,540,856	(622,888)
Property Tax	717,264	1,008,415	(291,151)
School Tax	1,801,225	1,752,018	49,207
Grants-in-Lieu	537,730	(162,897)	700,627
Tobacco Tax	1,276,683	1,357,040	(80,357)
Insurance Tax	350,340	310,318	40,022
Public Utilities Tax Transfer	87,941	397,781	(309,840)
	28,452,746	25,659,733	2,793,013
LICENSES:			
Motor Vehicle Ordinance	1,711,318	1,710,509	809
Business & Professional	130,443	150,024	(19,581)
Game and Campground	473,499	457,339	16,160
	2,315,260	2,317,872	(2,612)
PERMITS, FEES AND FINES:			
Justice	384,917	341,489	43,428
Community and Transportation	199,252	255,242	(55,990)
	584,169	596,731	(12,562)
INTEREST:			
Bank and Investment	6,419,826	5,223,101	1,196,725
Delinquent Taxes	67,267	88,622	(21,355)
Land Sale Agreements	163,656	182,583	(18,927)
Municipal Housing Loans	1,117,153	1,153,040	(35,887)
Loan Assistance and S.E.A.L. Programs	11,991	--	11,991
	7,779,893	6,647,346	1,132,547

SCHEDULE 10
(CONTINUED)

GOVERNMENT OF THE YUKON TERRITORY
Summary of Revenue
for the year ended March 31, 1986

	1986	1985	INCREASE (DECREASE)
OTHER:			
Currency Exchange	42	6,550	(6,508)
Marriage Licenses	2,018	2,200	(182)
Vital Statistics	16,330	11,265	5,065
Library Fines	2,251	4,031	(1,780)
Video Equipment Rentals	2,604	3,039	(435)
Photocopying Charges	8,019	9,966	(1,947)
Photography Charges	5,294	3,509	1,785
Sundry	747	15,509	(14,762)
Prior Year's Adjustments	(194,587)	50,728	(245,315)
	(157,282)	106,797	(264,079)
GENERAL:			
Yukon Health Care Premiums	2,806,481	2,860,570	(54,089)
Liquor System Net Income and Liquor Taxes	5,641,028	5,890,109	(249,081)
Sale of Lots	61,773	679,566	(617,793)
	8,509,282	9,430,245	(920,963)
TOTAL REVENUES	$ 47,484,068	$44,758,724	$2,725,344

SCHEDULE 11

GOVERNMENT OF THE YUKON TERRITORY
Summary of Expenditure Recoveries
for the year ended March 31, 1986

	1986	1985	INCREASE (DECREASE)
LEGISLATIVE ASSEMBLY			
Operations and Maintenance			
Election Deposit Forfeits	$ 1,000	$ -	$ 1,000
EXECUTIVE COUNCIL OFFICE			
Operations and Maintenance			
Statistics	$ -	$ 2,353	$ (2,353)
Inquiry Centre	15,000	15,000	-
	$ 15,000	$ 17,353	$ (2,353)
EDUCATION			
Operations and Maintenance			
Occupational Training	$ 2,002,579	$ 1,891,521	$ 111,058
Bilingualism	831,087	429,879	96,020
G.I.T. Claims		95,533	(955,33)
Dormitory Fees	3,850	22,401	(18,551)
YVTTC Sale of Materials	74,903	60,655	14,248
Course Fees	63,149	54,160	8,989
Night School Fees	63,407	52,547	10,860
Student Accommodation	38,146	38,498	(352)
Professional Development	11,565	25,451	(13,886)
Rental of Classrooms	18,571	19,977	(1,406)
Cafeteria	21,405	14,665	6,740
Locker, Shop fees, etc.	3,983	6,337	(2,354)
Student Financial Assistance	4,345	3,467	878
Tradesman Qualification Fees	1,504	1,494	10
G.E.D. Tests	750	847	(97)
YVTTC License Fees - Certified Nursing	390	480	(90)
YVTTC Test Fees - Certified Nursing		360	(360)

SCHEDULE 11
CONTINUED

GOVERNMENT OF THE YUKON TERRITORY
Summary of Expenditure Recoveries
for the year ended March 31, 1986

	1986	1985	INCREASE (DECREASE)
Employment Development Program	21,502	-	21,502
Field Trips	517	331	186
Miscellaneous Library Recoveries	11,068	-	11,068
Damage Assessments	372	209	163
DND Teacher Exchange	36,995	-	36,995
	$ 3,210,088	$ 2,718,812	$ 186,088
Capital			
Skills Growth	$ -	$ 279,397	$ (279,397)
French Cadre Renovations	119,563	39,271	80,292
	$ 119,563	$ 318,668	$ (199,105)
ECONOMIC DEVELOPMENT			
Operations and Maintenance			
Non-Government Commercial Electric	$ 112,067	$	$ 112,067
Non-Government Domestic Electric	1,160,242	1,001,240	159,002
Pipeline	2,806	680,483	(677,677)
Third Party Recoveries	870	4,492	(3,622)
	$ 1,275,985	$ 1,686,215	$ (410,230)

SCHEDULE 11
CONTINUED

GOVERNMENT OF THE YUKON TERRITORY
Summary of Expenditure Recoveries
for the year ended March 31, 1986

	1986	1985	INCREASE (DECREASE)
Capital			
Northern Oil and Gas Action Program	$ 690,740	$ 522,880	$ 167,860
Energy Conservation		427,324	(427,324)
Arda	254,826	147,559	107,267
Economic Development Agreement	1,128,741		1,128,741
	$ 2,074,307	$ 1,097,763	$ 976,544
JUSTICE			
Operations and Maintenance			
Legal Aid	$ 290,115	$ 226,869	$ 63,246
Workers' Compensation	68,126	92,638	(24,512)
Canadian Correctional Service	98,667	72,261	26,406
Court Worker Program	58,702	62,502	(3,800)
Gun Control and Firearm Program	43,537	38,908	4,629
National Parole Board	14,810	24,267	(9,457)
Metric Conversion Program		23,766	(23,766)
Federal Court (Legal Expense and Costs)		9,762	(9,762)
Firearms	7,999	8,506	(507)
Crime Compensation	54,129	4,868	49,261
Credit Union Recovery	29,547	2,108	27,439
Inmate Room, Board and Laundry	2,546	1,973	573
Immigration Services		295	(295)
Third Party Recoveries	27,201	(437)	27,638
	$ 695,379	$ 568,286	$ 127,093

SCHEDULE 11
CONTINUED

GOVERNMENT OF THE YUKON TERRITORY
Summary of Expenditure Recoveries
for the year ended March 31, 1986

	1986	1985	INCREASE (DECREASE)
Capital			
Sale of Surplus Housing	$ -	$ 50,000	$ (50,000)
COMMUNITY AND TRANSPORTATION SERVICES			
Operations and Maintenance			
Alaska Highway Agreement	$ 10,630,193	$11,860,509	$(1,230,316)
Airports and Airstrips	1,221,816	1,086,051	135,765
Third Party Services	239,300	287,502	(48,202)
Municipal Tax Assessments	145,603	138,729	6,874
V.H.F. Radio	135,253	104,712	30,541
Water Delivery and Sewer Charges	102,161	48,920	53,241
Ambulance Fees	21,274	23,791	(2,517)
Insect Control	24,187	23,737	450
Third Party Office Rental	-	12,548	(12,548)
Third Party Recoveries	26,427	3,429	22,998
Meals and Lodging	180	1,134	(954)
Course Fees	3,534	1,036	2,498
Sale of Maps and Reports	1,062	383	679
Dust Control	6,228	-	6,228
Sports Participants Fees	17	1,196	(1,179)
	$ 12,557,235	$13,593,677	$(1,036,442)
Capital			
Engineering Services	$ 7,263,807	$11,050,331	$(3,786,524)
M.O.T. Airports		92,112	(92,112)
Sewer and Water Installations	75,469		75,469
Judas Creek Electrication	18,228		18,228
	$ 7,357,504	$11,142,443	$ 3,784,939

SCHEDULE 11
CONTINUED

GOVERNMENT OF THE YUKON TERRITORY
Summary of Expenditure Recoveries
for the year ended March 31, 1986

	1986	1985	INCREASE (DECREASE)
FINANCE			
Operations and Maintenance			
Housing Rentals	$ 14,553	$ 14,727	$ (174)
Workers' Compensation	6,000	6,000	-
Adjudication Committee	3,369	3,822	(453)
Tax Liens	(291)	161	(452)
Small Debt Fees	15	15	-
	$ 23,646	$ 24,725	$ (1,079)
TOURISM			
Operations and Maintenance			
National Museums of Canada	$ 23,001	$ -	$ 23,001
Co-operative Marketing	20,000	20,000	-
Selkirk Band Stabilization	2,259	-	2,259
Tourism Development Strategy	1,650	6,375	(4,725)
Wilderness Brochure		10,000	(10,000)
Dawson Visitors Reception Centre	12,150	12,150	
	$ 59,060	$ 48,525	$ 10,535
RENEWABLE RESOURCES			
Operations and Maintenance			
Yukon River Basin Studies	$ -	$ 125,602	$ (125,602)
Resource Corporation	60,850	62,651	(1,801)
Subsidiary Agreement	7,819	15,184	(7,365)
Bear Transplants	-	14,000	(14,000)
Adjudication Penalties	351	536	(185)
Yukon Heritage River System	10,000	-	10,000
	$ 79,020	$ 217,973	$ (138,953)

SCHEDULE 11
CONTINUED

GOVERNMENT OF THE YUKON TERRITORY
Summary of Expenditure Recoveries
for the year ended March 31, 1986

	1986	1985	INCREASE (DECREASE)
HEALTH AND HUMAN RESOURCES			
Operations and Maintenance			
Health Insurance Services	$ 1,392,920	$ 1,782,846	$ (389,926)
Social Assistance	1,696,616	1,055,768	640,848
Administration	490,048	999,832	(509,784)
Child Welfare Services	821,027	864,177	(43,150)
Vocational Rehabilitation Services	883,150	788,125	95,025
Young Offenders	250,000	395,836	(145,836)
Child Welfare Costs	181,593	355,827	(174,234)
Y.C.A. Implementation		250,000	(250,000)
Social Service Agencies	254,628	223,524	31,104
Social Assistance Payments	213,266	174,493	38,773
Lodges	187,318	155,687	31,631
Transition Home	62,008	84,766	(22,758)
Youth Services Centre	251,554	68,386	183,168
Family Allowance Recovery	54,478	45,745	8,733
Third Party Recoveries	12,633	44,039	(31,406)
Yukon Family Planning	-	32,000	(32,000)
Homes for Children	13,628	30,331	(16,703)
Day Care Subsidy	13,458	23,733	(10,275)
ADS Recoveries	1,085	2,798	(1,713)
	$ 6,779,410	$ 7,377,913	$ (598,503)
GOVERNMENT SERVICES			
Operations and Maintenance			
Rent of Government Properties	$ 91,944	$ 105,490	$ (13,546)
Energy Conservation	-	88,110	(88,110)
Queen's Printer	9,508	8,727	781
Sale of Ordinances and Publications	4,627	4,779	(152)

SCHEDULE 11
CONTINUED

GOVERNMENT OF THE YUKON TERRITORY
Summary of Expenditure Recoveries
for the year ended March 31, 1986

	1986	1985	INCREASE (DECREASE)
Staff Parking	14,634	918	13,716
Micrographic Recoveries	2,911	886	2,025
Vending Machines	-	75	(75)
	$ 123,624	$ 208,985	$ (85,361)
Capital			
Property Management	$ 8,966	$ -	$ 8,966
Sale of Surplus Equipment	89,173	171,450	(82,277)
Software Development	-	43,266	(43,266)
Third Party Insurance	4,007	36,158	(32,151)
Contractors	3,373		3,373
	$ 105,519	$ 250,874	$ (145,355)

SCHEDULE 12

GOVERNMENT OF THE YUKON TERRITORY
Schedule of Remissions
for the year ended March 31, 1986

FUEL TAX

Effective July 1, 1985, the Government of the Yukon issued a Remission Order under Section 16 of the Financial Administration Act to provide an exemption from fuel tax for fuel used off-highway for the purpose of mining, commercial hunting or trapping, as well as commercial fishing.

These changes were incorporated in the Fuel Tax Legislation on October 23, 1985. The estimated revenue foregone as a result of this remission order is $300,000.

LAND SALES

In January 1986, the Government of the Yukon adopted an affordable land policy which provided for the reduction of development costs where the cost of development plus interest exceeded the market value of the land. In order to make this adjustment equitable, this reduction was extended to those lots sold but not fully paid for as of the date of Order-in-Council allowing for the cost reductions. The cost of this reduction of selling price was $32,710.

SCHEDULE 13

GOVERNMENT OF THE YUKON TERRITORY

Schedule of Grants and Contributions

for the year ended March 31, 1986

EXECUTIVE COUNCIL OFFICE		
Commisioners Allowance	$ 4,000	
Pacific Rim Trade Promotion	25,000	$ 29,000
EDUCATION		
School Program	3,614	
Student Transportation	57,049	
Special Education	1,313	
Curriculum Development	2,675	
Native Language Program	439,113	
Student Accommodation	74,803	
Teacher Training and Development	8,075	
Student Support	4,000	
Library Board Grants	118,715	
Employment Development	668,617	
Yukon Student Financial Assistance	1,158,014	2,535,988
ECONOMIC DEVELOPMENT		
Private Residential Fuel	12,413	
Non-Government Domestic Power	1,089,429	
Non-Government Commerical Power	94,214	
Self-Generated Power	11,014	
Administration	28,765	
Economic Development Organizations	261,705	
Land Clearing and Fencing	18,900	
Ross River Trapping	4,212	
Muskrat Harvest Old Crow	18,360	
Farm Machinery	16,407	
Selkirk Trappers	57,749	
Kutchin Trappers	65,891	
Carmacks Trappers	18,700	
Old Crow Arts and Crafts Co-op	20,669	
CYI Special Project Training	103,082	
Workshop - Proposal Writing	5,192	
Business Training	63,144	
Seamanship Marine Emergency Training	1,521	

SCHEDULE 13
CONTINUED

GOVERNMENT OF THE YUKON TERRITORY
Schedule of Grants and Contributions
for the year ended March 31, 1986

Deanna Ku Construction	13,940	
Chief Isaac Memorial Centre	14,060	
Highway Lodge Management	10,299	1,900,666
JUSTICE		
Criminal Injuries Program	72,449	
Court Worker Program	107,985	
Corrections Institute	40,612	
Supplementary Pensions	307,453	528,499
COMMUNITY AND TRANSPORTATION SERVICES		
Yukon Housing Corporation	1,538,832	
Grant-in-Lieu of Taxes	1,011,850	
Cemetery Grant	4,000	
Whitehorse Transit	218,788	
Dawson Sewer and Water Deficit	3,000	
Conditional Municipal Services Grant	275,065	
Basic Operating Grant	485,799	
Dwelling Unit Grant	1,890,863	
Extraordinary Operating Grant	50,000	
Tenant Associations	375,283	
Sports and Fitness Program	269,789	
Arts Program	79,700	
Community Assistance Program	1,109,634	
Northern Exploration Facilities	99,016	
Community Development	23,217	
Community Recreation Program	3,106,298	
Pool Program	185,000	10,726,134
FINANCE		
Home Owners' Grants	866,056	866,056

SCHEDULE 13
CONTINUED

GOVERNMENT OF THE YUKON TERRITORY
Schedule of Grants and Contributions
for the year ended March 31, 1986

TOURISM		
Museum Grants	52,781	
Yukon Visitors Association	141,897	
Tourism Incentive Program	173,784	
Tourism Development	55,206	
Tourism Marketing and Special Events	33,458	457,126
RENEWABLE RESOURCES		
Pro Fur Trapping Campaign	173,000	173,000
HEALTH AND HUMAN RESOURCES		
Specialized Placement Resources	570,269	
Foster Homes	200,967	
Adoptions	11,420	
Day Care	139,242	
Group Homes	740,499	
Family and Childrens' Services	27,984	
Juvenile Justice	116,129	
Regional Services	122,530	
Social Assistance	2,857,679	
Alcohol and Drug Services	312,000	
Seniors' Information Centre	15,500	
Seniors' Income Supplements	432,408	
Pioneer Utility Grants	202,282	
Vocational Rehabilitation of Disabled persons	646,183	
Health Care and Hospital Services	4,878	6,399,972
		$25,507,808

GOVERNMENT OF THE YUKON TERRITORY

Schedule of Legislative Appropriations and Unexpended Balances

for the year ended March 31, 1986

VOTE	PROGRAM	MAIN APPROPRIATION	SUPPLEMENTARY APPROPRIATION	REVISED APPROPRIATION	ACTUAL EXPENDITURE	(OVER)UNDER EXPENDITURE
01	YUKON LEGISLATIVE ASSEMBLY					
	Operations & Maintenance					
	Yukon Legislative Assembly	$ 1,121,000	$ 3,000	$ 1,124,000	$ 1,070,000	$ 54,000
	Elections	320,000	(9,000)	311,000	294,066	16,934
	Clerk of the Assembly	280,000	16,000	296,000	285,274	10,726
	Retirement Allowances and Death Benefits	29,000	-	29,000	28,775	225
	Contingency	-	10,000	10,000	-	10,000
		$ 1,750,000	$ 20,000	$ 1,770,000	$ 1,678,115	$ 91,885
02	EXECUTIVE COUNCIL OFFICE					
	Operations & Maintenance					
	Cabinet Support	$ 789,000	$ -	$ 789,000	$ 677,669	$ 111,331
	Public Affairs Bureau	567,000	(28,000)	539,000	476,950	62,050
	Federal & Intergovernmental Relations	544,000	-	544,000	466,502	77,498
	Land Claims Secretariat	513,000	33,000	546,000	417,617	128,383
	Executive Council Office Secretariat	455,000	-	455,000	338,643	116,357
	Administration	339,000	-	339,000	307,593	31,407
	Bureau of Statistics	354,000	(8,000)	346,000	292,897	53,103
	Internal Audit	254,000	-	254,000	231,568	22,432
	Office of the Commissioner	100,000	-	100,000	94,492	5,508
	Contingency	-	100,000	100,000	-	100,000
		$ 3,915,000	$ 97,000	$ 4,012,000	$ 3,303,931	$ 708,069

GOVERNMENT OF THE YUKON TERRITORY

Schedule of Legislative Appropriations and Unexpended Balances

for the year ended March 31, 1986

VOTE	PROGRAM	MAIN APPROPRIATION	SUPPLEMENTARY APPROPRIATION	REVISED APPROPRIATION	ACTUAL EXPENDITURE	(OVER)UNDER EXPENDITURE
	Capital					
	Research and Development Support Material	$ 5,000	$ -	$ 5,000	$ 4,211	$ 789
	Northern Oil and Gas Action Program	-	1	1	-	1
		$ 5,000	$ 1	$ 5,001	$ 4,211	$ 790
03	**EDUCATION**					
	Operations & Maintenance					
	Public Schools	$ 24,694,000	$ 520,000	$ 25,214,000	$25,189,116	$ 24,884
	Advanced Education & Manpower	8,896,000	(292,000)	8,604,000	8,012,342	591,658
	Libraries & Archives	1,187,000	44,000	1,231,000	1,244,104	(13,104)
	French Language	872,000	(112,000)	760,000	646,272	113,728
	Administration	614,000	(12,000)	602,000	583,046	18,954
	Accounting Adjustments	-	4,000	4,000	14,214	(10,214)
	Contingency	-	200,000	200,000	-	200,000
		$ 36,263,000	$ 352,000	$ 36,615,000	$35,689,094	$ 925,906
	Capital					
	Yukon College New Construction	$ 2,900,000	$ 100,000	$ 3,000,000	$ 2,565,541	$ 434,459
	Miscellaneous School Equipment	750,000	371,000	1,121,000	920,078	200,922

SCHEDULE 14
CONTINUED

GOVERNMENT OF THE YUKON TERRITORY

Schedule of Legislative Appropriations and Unexpended Balances

for the year ended March 31, 1986

VOTE	PROGRAM	MAIN APPROPRIATION	SUPPLEMENTARY APPROPRIATION	REVISED APPROPRIATION	ACTUAL EXPENDITURE	(OVER)UNDER EXPENDITURE
	Robert Service School - Facilities	592,000	36,000	628,000	621,961	6,039
	Elsa School Activity Room	250,000	274,000	524,000	491,607	32,393
	Yukon College Equipment	400,000	-	400,000	363,878	36,122
	G.A. Jeckell Industrial Arts Facility	250,000	(45,000)	205,000	215,441	(10,441)
	Grounds and Landscaping	162,000	9,000	171,000	166,593	4,407
	French First Language Facilities	-	129,000	129,000	122,069	6,931
	Yukon College Renovations	159,000	(5,000)	154,000	98,845	55,155
	Jack Hulland School Renovations	-	97,000	97,000	96,435	565
	Community Learning Centre Equipment	65,000	-	65,000	92,389	(27,389)
	Whitehorse Elementary School Renovations	100,000	4,000	104,000	89,727	14,273
	F.H. Collins Retrofit Renovations	100,000	(21,000)	79,000	75,733	3,267
	Whitehorse School Facilities Study	-	67,000	67,000	63,519	3,481
	Christ the King High School Expansion	-	77,000	77,000	61,583	15,417
	Grey Mountain Primary Activity Room	250,000	(225,000)	25,000	31,008	(6,008)
	Carcross Library Development	15,000	35,000	50,000	22,006	27,994
	Conservation Laboratory Equipment	10,000	15,000	25,000	20,375	4,625
	Library Equipment	20,000	-	20,000	20,314	(314)
	Audio Visual Services Equipment	12,000	-	12,000	14,586	(2,586)

SCHEDULE 14 CONTINUED

GOVERNMENT OF THE YUKON TERRITORY

Schedule of Legislative Appropriations and Unexpended Balances

for the year ended March 31, 1986

VOTE	PROGRAM	MAIN APPROPRIATION	SUPPLEMENTARY APPROPRIATION	REVISED APPROPRIATION	ACTUAL EXPENDITURE	(OVER)UNDER EXPENDITURE
	Storage Equipment	10,000	-	10,000	13,461	(3,461)
	St. Elias Residence Equipment	-	20,000	20,000	9,274	10,726
	Display Preparation and Maintenance	-	8,000	8,000	8,366	(366)
	Ross River Industrial Arts Facility	-	9,000	9,000	8,111	889
	Carcross School Upgrading	25,000	(20,000)	5,000	6,875	(1,875)
	G.A. Jeckell Gym	-	20,000	20,000	6,124	13,876
	F.H. Collins Fire Alarm Upgrading	-	4,000	4,000	4,000	-
	Conversion of Films to Video Format	10,000	-	10,000	3,495	6,505
	French Language Centre - Media Resources	-	15,000	15,000	3,397	11,603
	Technical Services Equipment	7,000	-	7,000	3,100	3,900
	Watson Lake High School Upgrading	-	15,000	15,000	241	14,759
	Installation of Computer Labs	-	5,000	5,000	53	4,947
	Library Development	30,000	(30,000)	-	-	-
	Reference Room	20,000	(20,000)	-	-	-
	Watson Lake High School Heating System Review	-	7,000	7,000	-	7,000
	Northern Oil and Gas Action Program	-	1	1	-	1
	Contingency	-	50,000	50,000	-	50,000
		$ 6,137,000	$ 1,001,001	$ 7,138,001	$ 6,220,185	$ 917,816

SCHEDULE 14
CONTINUED

GOVERNMENT OF THE YUKON TERRITORY

Schedule of Legislative Appropriations and Unexpended Balances

for the year ended March 31, 1986

VOTE	PROGRAM	MAIN APPROPRIATION	SUPPLEMENTARY APPROPRIATION	REVISED APPROPRIATION	ACTUAL EXPENDITURE	(OVER)UNDER EXPENDITURE
07	ECONOMIC DEVELOPMENT					
	Operations & Maintenance					
	Energy and Mines	$ 2,488,000	$ (684,000)	$ 1,804,000	$ 1,883,770	$ (79,770)
	Small Business	402,000	161,000	563,000	431,771	131,229
	Administration	307,000	94,000	401,000	382,729	18,271
	Economic Policy Planning and Research	492,000	(165,000)	327,000	284,082	42,918
	Prior Year Adjustments	-	-	-	(13,586)	13,586
	Contingency	-	90,000	90,000	-	90,000
		$ 3,689,000	$ (504,000)	$ 3,185,000	$ 2,968,766	$ 216,234
	Capital					
	Economic Development Agreement	$ 1,580,000	$ 1,125,000	$ 2,705,000	$ 1,462,051	$ 1,242,949
	Northern Oil and Gas Action Program	1,108,000	(249,000)	859,000	691,659	167,341
	Special ARDA	475,000	-	475,000	420,821	54,179
	Yukon Energy Alternatives	216,000	-	216,000	40,266	175,734
	Renewable Energy Conservation	-	-	-	1,435	(1,435)
	Loan Assistance Program	1,000,000	-	1,000,000	-	1,000,000
	Energy Conservation Loan Program	320,000	-	320,000	-	320,000
	Hydro Development Program	1	-	1	-	1
	Small Business Loans Program	1	-	1	-	1
	Opportunity Identification	-	100,000	100,000	-	100,000
		$ 4,699,002	$ 976,000	$ 5,675,002	$ 2,616,232	$ 3,058,770

SCHEDULE 14
CONTINUED

GOVERNMENT OF THE YUKON TERRITORY

Schedule of Legislative Appropriations and Unexpended Balances

for the year ended March 31, 1986

VOTE	PROGRAM	MAIN APPROPRIATION	SUPPLEMENTARY APPROPRIATION	REVISED APPROPRIATION	ACTUAL EXPENDITURE	(OVER)UNDER EXPENDITURE
08	JUSTICE					
	Operations & Maintenance					
	Policing	$ 5,747,000	$ -	$ 5,747,000	$ 5,483,936	$ 263,064
	Corrections	3,060,000	224,000	3,284,000	3,316,137	(32,137)
	Court Services	1,633,000	(90,000)	1,543,000	1,584,216	(41,216)
	Consumer & Corporate Affairs	1,190,000	73,000	1,263,000	1,196,692	66,308
	Legal Services	1,020,000	(64,000)	956,000	984,829	(28,829)
	Legal Aid	640,000	136,000	776,000	858,529	(82,529)
	Administration	909,000	(11,000)	898,000	815,066	82,934
	Yukon Court Workers	130,000	(3,000)	127,000	129,889	(2,889)
	Criminal Injuries Compensation	34,000	63,000	97,000	87,039	9,961
	Prior Year Adjustments	-	-	-	(32,070)	32,070
	Contingency	-	145,000	145,000	-	145,000
		$ 14,363,000	$ 473,000	$ 14,836,000	$14,424,263	$ 411,737
	Capital					
	Yukon Justice Centre	$ 7,250,000	$ 2,571,000	$ 9,821,000	$ 9,505,229	$ 315,771
	Corrections Equipment	84,000	-	84,000	83,472	528
	Liquor Corporation - Warehouse/Compound	-	26,000	26,000	25,627	373
	Correctional Centre Perimeter Lighting	-	23,000	23,000	21,329	1,671
	Regional Facility Planning	-	40,000	40,000	20,449	19,551
	Liquor Store and Headquarters Equipment	16,000	-	16,000	15,404	596
	Departmental Equipment	-	3,000	3,000	3,090	(90)

SCHEDULE 14 CONTINUED

GOVERNMENT OF THE YUKON TERRITORY

Schedule of Legislative Appropriations and Unexpended Balances

for the year ended March 31, 1986

VOTE	PROGRAM	MAIN APPROPRIATION	SUPPLEMENTARY APPROPRIATION	REVISED APPROPRIATION	ACTUAL EXPENDITURE	(OVER)UNDER EXPENDITURE
	Deputy Minister/ Solicitor Library	-	2,000	2,000	2,000	-
	Court Equipment	1,000	-	1,000	-	1,000
	Community Release Centre	-	156,000	156,000	-	156,000
		$ 7,351,000	$ 2,821,000	$ 10,172,000	$ 9,676,600	$ 495,400
09	COMMUNITY & TRANSPORTATION SERVICES					
	Operations & Maintenance					
	Highways and Transportation	$ 29,682,000	$ (1,219,000)	$ 28,463,000	$27,774,065	$ 688,935
	Community Services	7,194,000	27,000	7,221,000	7,130,295	90,705
	Lands and Housing	2,310,000	117,000	2,427,000	1,920,501	506,499
	Administration	763,000	184,000	947,000	1,067,349	(120,349)
	Municipal Engineering	750,000	(25,000)	725,000	623,584	101,416
	Prior Year Adjustments	-	-	-	(23,227)	23,227
		$ 40,699,000	$ (916,000)	$ 39,783,000	$38,492,567	$ 1,290,433
	Capital					
	Highway Construction	$ 7,049,000	$ 492,000	$ 7,541,000	$ 6,592,728	$ 948,272
	Engineering Services Agreement	1	7,199,999	7,200,000	6,386,471	813,529
	Land Development/Public Land Acquisition	3,738,000	(637,000)	3,101,000	1,213,425	1,887,575
	Recreation	2,840,000	1,206,000	4,046,000	3,499,366	546,634
	Public Health and Safety	1,681,000	752,000	2,433,000	1,787,442	645,558
	Facilities and Equipment	626,000	1,417,000	2,043,000	1,428,847	614,153

GOVERNMENT OF THE YUKON TERRITORY

Schedule of Legislative Appropriations and Unexpended Balances

for the year ended March 31, 1986

VOTE	PROGRAM	MAIN APPROPRIATION	SUPPLEMENTARY APPROPRIATION	REVISED APPROPRIATION	ACTUAL EXPENDITURE	(OVER)UNDER EXPENDITURE
	Whitehorse General (CAP)	1,000,000	-	1,000,000	903,743	96,257
	Community Roads & Streets	1,063,000	(225,000)	838,000	769,830	68,170
	Local Employment Opportunities Program	-	2,000,000	2,000,000	586,032	1,413,968
	Planning and Engineering	280,000	-	280,000	238,649	41,351
	Airports	-	30,000	30,000	44,540	(14,540)
	Railway Bridge Carcross	-	20,000	20,000	20,000	-
	Housing Construction & Renovation	411,000	275,000	686,000	454,000	232,000
	Economic Development Agreement	-	1	1	-	1
	Northern Oil and Gas Action Program	-	1	1	-	1
		$ 18,688,001	$ 12,530,001	$ 31,218,002	$23,925,073	$ 7,292,927
10	PUBLIC SERVICE COMMISSION					
	Operations & Maintenance					
	Leave Accruals	$ -	$ 10,000,000	$ 10,000,000	$ 8,590,647	$ 1,409,353
	Recruitment & Training	1,301,000	(40,000)	1,261,000	1,065,723	195,277
	Employee Records and Pensions	498,000	(190,000)	308,000	368,143	(60,143)
	Compensation	298,000	77,000	375,000	360,475	14,525
	Administration	194,000	25,000	219,000	218,321	679
	Labour Relations	193,000	13,000	206,000	168,930	37,070
	Contingency	-	50,000	50,000	-	50,000
		$ 2,484,000	$ 9,935,000	$ 12,419,000	$10,772,239	$ 1,646,761

SCHEDULE 14
CONTINUED

GOVERNMENT OF THE YUKON TERRITORY

Schedule of Legislative Appropriations and Unexpended Balances

for the year ended March 31, 1986

VOTE	PROGRAM	MAIN APPROPRIATION	SUPPLEMENTARY APPROPRIATION	REVISED APPROPRIATION	ACTUAL EXPENDITURE	(OVER)UNDER EXPENDITURE
12	**FINANCE**					
	Operations & Maintenance					
	Treasury	$ 2,035,000	$ (38,000)	$ 1,997,000	$ 1,934,989	$ 62,011
	Grants	867,000	(20,000)	847,000	866,056	(19,056)
	Allowance for Doubtful Accounts	-	-	-	115,251	(115,251)
	Accounting Adjustments	-	14,000	14,000	13,238	762
	Contingency	-	40,000	40,000	-	40,000
		$ 2,902,000	$ (4,000)	$ 2,898,000	$ 2,929,534	$ (31,534)
13	**TOURISM**					
	Operations & Maintenance					
	Marketing	$ 1,756,000	$ (11,000)	$ 1,745,000	$ 1,666,208	$ 78,792
	Expo 86	625,000	221,000	846,000	506,522	339,478
	Heritage	360,000	(10,000)	350,000	351,232	(1,232)
	Administration	237,000	-	237,000	229,454	7,546
	Development	204,000	(43,000)	161,000	197,426	(36,426)
	Accounting Adjustments	-	(3,000)	(3,000)	3,815	(6,815)
	Contingency	-	50,000	50,000	-	50,000
		$ 3,182,000	$ 204,000	$ 3,386,000	$ 2,954,657	$ 431,343
	Capital					
	Yukon Pavilion - Expo 86	$ 2,000,000	$ -	$ 2,000,000	$ 1,609,157	$ 390,843
	Old Territorial Administration Building	425,000	(220,000)	205,000	608,877	(403,877)

SCHEDULE 14 CONTINUED

GOVERNMENT OF THE YUKON TERRITORY

Schedule of Legislative Appropriations and Unexpended Balances

for the year ended March 31, 1986

VOTE	PROGRAM	MAIN APPROPRIATION	SUPPLEMENTARY APPROPRIATION	REVISED APPROPRIATION	ACTUAL EXPENDITURE	(OVER)UNDER EXPENDITURE
	Fort Selkirk	250,000	(13,000)	237,000	233,374	3,626
	Tourism Incentives Program	-	214,000	214,000	205,242	8,758
	S.S. Tutshi	110,000	67,000	177,000	147,289	29,711
	Herschel Island	100,000	22,000	122,000	119,561	2,439
	Ladue Sawmill - Dawson City	75,000	(16,000)	59,000	58,531	469
	Museum Grants	45,000	20,000	65,000	55,206	9,794
	Yukon Museums - Development Plan	-	38,000	38,000	37,750	250
	Marketing and Special Events	75,000	(15,000)	60,000	33,880	26,120
	Point of Interest Signs	60,000	25,000	85,000	32,119	52,881
	Grounds - Visitor Reception Centres	-	32,000	32,000	31,406	594
	Robinson Roadhouse	25,000	(2,000)	23,000	26,331	(3,331)
	Travel Film Prints	25,000	32,000	57,000	23,686	33,314
	Conservation Projects - Museums	25,000	3,000	28,000	20,982	7,018
	Furnishings - Visitor Reception Centres	10,000	39,000	49,000	21,245	27,755
	Art Gallery Upgrading	-	20,000	20,000	12,891	7,109
	Canyon Creek Bridge	10,000	7,000	17,000	11,099	5,901
	Visual Arts Acquisition	-	5,000	5,000	5,000	-
	Tourism Small Business Incentives	300,000	(300,000)	-	-	-
	Wilderness Development	-	30,000	30,000	-	30,000
	Streetscape Development	-	25,000	25,000	-	25,000
	Economic Development Agreement	-	1	1	15,078	(15,077)
	Northern Oil and Gas Action Program	-	1	1	(2,189)	2,190
		$ 3,535,000	$ 13,002	$ 3,548,002	$ 3,306,515	$ 241,487

SCHEDULE 14 CONTINUED

GOVERNMENT OF THE YUKON TERRITORY

Schedule of Legislative Appropriations and Unexpended Balances

for the year ended March 31, 1986

VOTE	PROGRAM	MAIN APPROPRIATION	SUPPLEMENTARY APPROPRIATION	REVISED APPROPRIATION	ACTUAL EXPENDITURE	(OVER)UNDER EXPENDITURE
14	RENEWABLE RESOURCES					
	Operations & Maintenance					
	Fish & Wildlife	$ 2,853,000	$ 52,000	$ 2,905,000	$ 3,095,757	$ (190,757)
	Lands, Parks & Resources	1,286,000	(3,000)	1,283,000	1,169,782	113,218
	Administration	774,000	78,000	852,000	835,111	16,889
	Policy and Planning	531,000	(32,000)	499,000	501,118	(2,118)
	Cost-Shared Projects	-	40,000	40,000	23,324	16,676
	Prior Year Adjustments	-	-	-	(114)	114
	Contingency	-	225,000	225,000	-	225,000
		$ 5,444,000	$ 360,000	$ 5,804,000	$ 5,624,978	$ 179,022
	Capital					
	Tatchun/Frenchman Parkway	$ 445,000	$ (155,000)	$ 290,000	$ 269,096	$ 20,904
	Campground Rehabilitation	143,000	75,000	218,000	217,634	366
	Coal River Springs Planning/Construction	30,000	240,000	270,000	135,015	134,985
	Recreation Access, Trails/ Scenic Viewpoints	-	156,000	156,000	99,375	56,625
	Departmental Equipment	70,000	-	70,000	67,804	2,196
	Kusawa Lake Planning	150,000	(100,000)	50,000	36,338	13,662
	Watson Lake - Campground Addition	-	35,000	35,000	27,263	7,737
	Non-Recoverable Shared Costs	-	-	-	19,696	(19,696)
	Nahanni Planning/ Construction	-	40,000	40,000	18,832	21,168
	Conservation Officer Facilities	-	12,000	12,000	8,224	3,776

GOVERNMENT OF THE YUKON TERRITORY

Schedule of Legislative Appropriations and Unexpended Balances

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VOTE	PROGRAM	MAIN APPROPRIATION	SUPPLEMENTARY APPROPRIATION	REVISED APPROPRIATION	ACTUAL EXPENDITURE	(OVER)UNDER EXPENDITURE
	Dempster Planning/ Construction	-	30,000	30,000	5,858	24,142
	Interpretive Centre Dempster	-	6,000	6,000	3,977	2,023
	Lab and Workshop Upgrade	-	6,000	6,000	3,000	3,000
	Fort Selkirk Planning	-	10,000	10,000	49	9,951
	Economic Development Agreement - Expenditure	-	457,000	457,000	-	457,000
	Economic Development Agreement Internal Recovery	-	(457,000)	(457,000)	-	(457,000)
	Northern Oil and Gas Action Program	-	1	1	-	1
	Contingency	-	50,000	50,000	-	50,000
		$ 838,000	$ 405,001	$ 1,243,001	$ 912,161	$ 330,840
15	**HEALTH & HUMAN RESOURCES**					
	Operations & Maintenance					
	Health	$ 20,686,000	$ -	$ 20,686,000	$20,737,063	$ (51,063)
	Human Resources	6,974,000	-	6,974,000	6,906,465	67,535
	Community and Family Services	6,158,000	-	6,158,000	5,719,872	438,128
	Administration	1,138,000	-	1,138,000	924,662	213,338
	Womens' Directorate	57,000	-	57,000	37,805	19,195
	Accounting Adjustments	-	4,000	4,000	4,236	(236)
		$ 35,013,000	$ 4,000	$ 35,017,000	$34,330,103	$ 686,897

SCHEDULE 14 CONTINUED

GOVERNMENT OF THE YUKON TERRITORY

Schedule of Legislative Appropriations and Unexpended Balances

for the year ended March 31, 1986

VOTE	PROGRAM	MAIN APPROPRIATION	SUPPLEMENTARY APPROPRIATION	REVISED APPROPRIATION	ACTUAL EXPENDITURE	(OVER)UNDER EXPENDITURE
	Capital					
	Northern Health Services - Equipment & Construction	$ 1	$ 1,182,999	$ 1,183,000	$ 945,364	$ 237,636
	Young Offenders Secure Facility Construction	2,500,000	(2,250,000)	250,000	217,499	32,501
	Macaulay Lodge Renovations - Phase III	-	305,000	305,000	71,876	233,124
	Equipment - Senior Citizen Facilities	77,000	-	77,000	18,126	58,874
	Furniture and Equipment - Child Welfare	84,000	-	84,000	9,725	74,275
	Furniture and Equipment - Youth Services	26,000	-	26,000	6,235	19,765
	Construction/Renovations - Child Welfare	-	144,000	144,000	1,683	142,317
	Furniture and Equipment - Alcohol/Drug	24,000	-	24,000	66	23,934
	Renovations - Alcohol/Drug	10,000	-	10,000	-	10,000
	New Facility - Alcohol/Drug	-	50,000	50,000	-	50,000
	Equipment - Speech Disorders	8,000	-	8,000	-	8,000
	Dawson Senior Citizens' Facilities Upgrade	-	50,000	50,000	-	50,000
	Extended Care Facility Construction	-	150,000	150,000	-	150,000
		$ 2,729,001	$ (368,001)	$ 2,361,000	$ 1,270,574	$ 1,090,426

GOVERNMENT OF THE YUKON TERRITORY

Schedule of Legislative Appropriations and Unexpended Balances

for the year ended March 31, 1986

VOTE	PROGRAM	MAIN APPROPRIATION	SUPPLEMENTARY APPROPRIATION	REVISED APPROPRIATION	ACTUAL EXPENDITURE	(OVER)UNDER EXPENDITURE
16	GOVERNMENT SERVICES					
	Operations & Maintenance					
	Supply Services	$ 3,167,000	$ 203,000	$ 3,370,000	$ 3,421,005	$ (51,005)
	Administration	2,861,000	161,000	3,022,000	2,992,579	29,421
	Systems and Computing Services	2,596,000	(301,000)	2,295,000	2,013,384	281,616
	Public Works	1,813,000	80,000	1,893,000	1,925,127	(32,127)
	Central Stores Write-Off	-	-	-	7,897	(7,897)
	Contingency	-	50,000	50,000	-	50,000
		$ 10,437,000	$ 193,000	$ 10,630,000	$10,359,992	$ 270,008
	Capital					
	Computer/Word Processing Equipment & Systems Development	$ 2,500,000	$ 300,000	$ 2,800,000	$ 2,315,280	$ 484,720
	Furniture & Office Equipment	300,000	200,000	500,000	472,134	27,866
	Major Maintenance - Public Buildings	250,000	450,000	700,000	451,727	248,273
	Pooled Road Equipment	426,000	14,000	440,000	415,094	24,906
	Asbestos Removal and Reinsulation	500,000	(100,000)	400,000	289,699	110,301
	Pre-engineering Studies	113,000	151,000	264,000	237,385	26,615
	Miscellaneous and Minor Projects	100,000	175,000	275,000	228,015	46,985
	Internal Retrofit Program	-	193,000	193,000	119,269	73,731

SCHEDULE 14 CONTINUED

GOVERNMENT OF THE YUKON TERRITORY

Schedule of Legislative Appropriations and Unexpended Balances

for the year ended March 31, 1986

VOTE	PROGRAM	MAIN APPROPRIATION	SUPPLEMENTARY APPROPRIATION	REVISED APPROPRIATION	ACTUAL EXPENDITURE	(OVER)UNDER EXPENDITURE
	Supply Services Equipment	-	103,000	103,000	102,044	956
	Takhini Steam Plan Study	-	99,000	99,000	67,964	31,036
	Whitehorse Grader Station	-	63,000	63,000	62,635	365
	Queen's Printer Equipment	36,000	-	36,000	34,916	1,084
	Workshops and Equipment	-	40,000	40,000	11,205	28,795
		$ 4,225,000	$ 1,688,000	$ 5,913,000	$ 4,807,367	$ 1,105,633
20	**INTEREST EXPENSE**					
	Operations & Maintenance Interest Expense	$ 1,049,000	$ 10,000	$ 1,059,000	$ 1,021,621	$ 37,379

SCHEDULE 14
CONTINUED

GOVERNMENT OF THE YUKON TERRITORY

Revenues and Recoveries - Comparison of Estimates to Actuals

for the year ended March 31, 1986

VOTE	PROGRAM	MAIN ESTIMATES	SUPPLEMENTARY ESTIMATES	REVISED ESTIMATES	ACTUAL	(OVER)UNDER
01	**LEGISLATIVE ASSEMBLY**					
	Recoveries - Operations & Maintenance					
	Election Deposit Forefits	$ -	$ -	$ -	$ 1,000	$ (1,000)
02	**EXECUTIVE COUNCIL OFFICE**					
	Recoveries - Operations & Maintenance					
	Inquiry Centre	$ 15,000	$ -	$ 15,000	$ 15,000	$ -
	Statistics	7,000	-	7,000	-	7,000
		$ 22,000	$ -	$ 22,000	$ 15,000	$ 7,000
03	**EDUCATION**					
	Revenues					
	Photocopies	$ 8,000	$ -	$ 8,000	$ 8,019	$ (19)
	Photographs	2,000	2,000	4,000	5,294	(1,294)
	Audio Visual Equipment Rentals	3,000	-	3,000	2,604	396
	Library Fines	4,000	-	4,000	2,251	1,749
		$ 17,000	$ 2,000	$ 19,000	$ 18,168	$ 832

GOVERNMENT OF THE YUKON TERRITORY

Revenues and Recoveries - Comparison of Estimates to Actuals

for the year ended March 31, 1986

VOTE	PROGRAM	MAIN ESTIMATES	SUPPLEMENTARY ESTIMATES	REVISED ESTIMATES	ACTUAL	(OVER)UNDER
	Recoveries - Operations & Maintenance					
	Advanced Education and Manpower	$ 2,909,000	$ (382,000)	$ 2,527,000	$ 2,257,784	$ 269,216
	French Language	734,000	8,000	742,000	831,087	(89,087)
	Schools Program Administration	66,000	37,000	103,000	60,438	42,562
	Student Accommodation	44,000	-	44,000	38,146	5,854
	Other	-	4,000	4,000	11,565	(7,565)
	Library	-	-	-	11,068	(11,068)
		$ 3,753,000	$ (333,000)	$ 3,420,000	$ 3,210,088	$ 209,912
	Recoveries - Capital					
	French First Language Facilities	$ -	$ 129,000	$ 129,000	$ 119,563	$ 9,437
07	ECONOMIC DEVELOPMENT					
	Revenues					
	Interest on Loans					
	Loan Assistance Program	$ -	$ -	$ -	$ 11,357	$ (11,357)
	S.E.A.L.	-	-	-	634	(634)
		$ -	$ -	$ -	$ 11,991	$ (11,991)

GOVERNMENT OF THE YUKON TERRITORY

Revenues and Recoveries - Comparison of Estimates to Actuals

for the year ended March 31, 1986

VOTE	PROGRAM	MAIN ESTIMATES	SUPPLEMENTARY ESTIMATES	REVISED ESTIMATES	ACTUAL	(OVER)UNDER
	Recoveries - Operations & Maintenance					
	Energy Equalization	$ 2,157,000	$ (924,000)	$ 1,233,000	$ 1,272,309	$ (39,309)
	Pipeline	-	3,000	3,000	2,806	194
	Third Party Recoveries	-	-	-	870	(870)
		$ 2,157,000	$ (921,000)	$ 1,236,000	$ 1,275,985	$ (39,985)
	Recoveries - Capital					
	Economic Development Agreement	$ 1,422,000	$ 877,000	$ 2,299,000	$ 1,128,741	$ 1,170,259
	Northern Oil and Gas Action Program	1,108,000	(249,000)	859,000	690,740	168,260
	Special ARDA	237,000	-	237,000	254,826	(17,826)
	Loan Assistance Program	1	5,999	6,000	-	6,000
	Energy Conservation Loan Program	1	999	1,000	-	1,000
		$ 2,767,002	$ 634,998	$ 3,402,000	$ 2,074,307	$ 1,327,693
08	JUSTICE					
	Revenues					
	Liquor profit, licenses and surcharges	$ 5,245,000	$ 499,000	$ 5,744,000	$ 5,641,028	$ 102,972
	Business and Professional Licenses	211,000	51,000	262,000	284,559	(22,559)

GOVERNMENT OF THE YUKON TERRITORY

Revenues and Recoveries - Comparison of Estimates to Actuals

for the year ended March 31, 1986

VOTE	PROGRAM	MAIN ESTIMATES	SUPPLEMENTARY ESTIMATES	REVISED ESTIMATES	ACTUAL	(OVER)UNDER
	Fines - Territorial Court	147,000	13,000	160,000	182,092	(22,092)
	Registrations and Fees	26,000	12,000	38,000	48,709	(10,709)
		$ 5,629,000	$ 575,000	$ 6,204,000	$ 6,156,388	$ 46,612
	Recoveries - Operations & Maintenance					
	Legal Aid	$ 180,000	$ 40,000	$ 220,000	$ 290,115	$ (70,115)
	Correctional Services	-	120,000	120,000	98,667	21,333
	Workers' Compensation Board	86,000	10,000	96,000	95,800	200
	Court Workers' Program	65,000	-	65,000	58,702	6,298
	Criminal Injuries	19,000	-	19,000	54,129	(35,129)
	Gun Control	21,000	14,000	35,000	43,537	(8,537)
	Reparative Sanctions Project	-	28,000	28,000	27,201	799
	National Parole Board	32,000	(18,000)	14,000	14,810	(810)
	Firearms Acquisition Certificates	1,000	6,000	7,000	7,999	(999)
	Other	24,000	(24,000)	-	4,418	(4,418)
	Official Guardian	25,000	(12,000)	13,000	-	13,000
		$ 453,000	$ 164,000	$ 617,000	$ 695,378	$ (78,378)

GOVERNMENT OF THE YUKON TERRITORY

Revenues and Recoveries - Comparison of Estimates to Actuals

for the year ended March 31, 1986

VOTE	PROGRAM	MAIN ESTIMATES	SUPPLEMENTARY ESTIMATES	REVISED ESTIMATES	ACTUAL	(OVER)UNDER
	V.H.F. Radio	110,000	20,000	130,000	135,253	(5,253)
	Water Delivery and Sewer Charges	55,000	45,000	100,000	102,161	(2,161)
	Insect Control	27,000	-	27,000	24,187	2,813
	Ambulance Fees	23,000	-	23,000	21,274	1,726
	N.W.T. Weigh Scale Administration Fees	-	7,000	7,000	6,447	553
	Participant Sport Fees	2,000	1,000	3,000	17	2,983
	Third Party Recoveries	1,000	(1,000)	-	-	-
	Emergency Measures	51,000	(51,000)	-	-	-
		$ 13,258,000	$ (1,147,000)	$ 12,111,000	$12,557,235	$ (446,235)
	Recoveries - Capital					
	Engineering Services Agreement	$ -	$ 7,668,000	$ 7,668,000	$ 7,263,807	$ 404,193
	Amortization Municipal Water and Sewer	-	-	-	75,469	(75,469)
	Rural Electrification	-	-	-	18,228	(18,228)
	Land Development	1,621,000	(921,000)	700,000	-	700,000
	Community Roads and Streets	125,000	-	125,000	-	125,000
		$ 1,746,000	$ 6,747,000	$ 8,493,000	$ 7,357,504	$ 1,135,496

GOVERNMENT OF THE YUKON TERRITORY

Revenues and Recoveries - Comparison of Estimates to Actuals

for the year ended March 31, 1986

VOTE	PROGRAM	MAIN ESTIMATES	SUPPLEMENTARY ESTIMATES	REVISED ESTIMATES	ACTUAL	(OVER)UNDER
09	COMMUNITY AND TRANSPORTATION SERVICES					
	Revenues					
	Land Sales	$ -	$ -	$ -	$ 61,773	$ (61,773)
	Motor Vehicle Licenses/ Permits	1,586,000	48,000	1,634,000	1,654,376	(20,376)
	Interest on Land Sale Agreements	-	-	-	161,129	(161,129)
	Overweight Permits	70,000	(10,000)	60,000	76,027	(16,027)
	Registrations and Fees	137,000	61,000	198,000	64,821	133,179
	Transport Public Utilities Permits	75,000	(17,000)	58,000	62,741	(4,741)
	Land Agreement Lease Option Assistance	-	29,000	29,000	32,974	(3,974)
	Sewer and Water Frontage Tax - Lot 19	-	-	-	30,243	(30,243)
	Other	-	16,000	16,000	17,237	(1,237)
	Highway Sign Permits	-	2,000	2,000	2,395	(395)
		$ 1,868,000	$ 129,000	$ 1,997,000	$ 2,163,716	$ (166,716)
	Recoveries - Operations & Maintenance					
	Alaska Highway Agreement	$ 11,495,000	$ (1,074,000)	$ 10,421,000	$10,630,193	$ (209,193)
	Airports (M.O.T.)	1,030,000	-	1,030,000	1,221,816	(191,816)
	Recoverable Services	340,000	(90,000)	250,000	270,284	(20,284)
	Municipal Tax Assessments	124,000	(4,000)	120,000	145,603	(25,603)

SCHEDULE 15
CONTINUED

GOVERNMENT OF THE YUKON TERRITORY

Revenues and Recoveries - Comparison of Estimates to Actuals

for the year ended March 31, 1986

VOTE	PROGRAM	MAIN ESTIMATES	SUPPLEMENTARY ESTIMATES	REVISED ESTIMATES	ACTUAL	(OVER)UNDER
12	FINANCE					
	Revenues					
	Income Tax	$ 18,750,000	$ (378,000)	$ 18,372,000	$19,733,352	$(1,361,352)
	Interest on Investments	3,250,000	2,250,000	5,500,000	6,419,826	(919,826)
	Fuel/Heating Oil Tax	3,795,000	-	3,795,000	3,917,968	(122,968)
	School and Property Tax	3,570,000	(570,000)	3,000,000	3,056,218	(56,218)
	Tobacco Tax	1,300,000	-	1,300,000	1,276,683	23,317
	Insurance Premium Tax	280,000	-	280,000	350,340	(70,340)
	Public Utilities Tax Transfer	-	-	-	87,941	(87,941)
	Interest and Penalties on Delinquent Taxes	50,000	4,000	54,000	67,267	(13,267)
	Sundry	-	3,000	3,000	972	2,028
	Prior Years Adjustments	-	(224,000)	(224,000)	(194,587)	(29,413)
		$ 30,995,000	$ 1,085,000	$ 32,080,000	$34,715,980	$(2,635,980)
	Recoveries - Operations & Maintenance					
	Housing Rentals Non Yukon Housing Corporation	$ -	$ 15,000	$ 15,000	$ 14,553	$ 447
	W.C.B. Administration Recovery	-	6,000	6,000	6,000	-
	Board of Adjudication	-	3,000	3,000	3,369	(369)

GOVERNMENT OF THE YUKON TERRITORY

Revenues and Recoveries - Comparison of Estimates to Actuals

for the year ended March 31, 1986

VOTE	PROGRAM	MAIN ESTIMATES	SUPPLEMENTARY ESTIMATES	REVISED ESTIMATES	ACTUAL	(OVER)UNDER
	Small Debt Court Costs	-	-	-	15	(15)
	Public Utilities Tax Transfer	100,000	-	100,000	-	100,000
	Tax Liens	-	-	-	(291)	291
		$ 100,000	$ 24,000	$ 124,000	$ 23,646	$ 100,354
13	**TOURISM**					
	Recoveries - Operations & Maintenance					
	Heritage - Museums	$ -	$ 25,000	$ 25,000	$ 23,001	$ 1,999
	Co-operative Marketing	-	20,000	20,000	20,000	-
	Parks Canada - Dawson Visitors Reception Centre	12,000	-	12,000	12,150	(150)
	Selkirk Bank Stabilization Project	-	2,000	2,000	2,259	(259)
	Tourism Development Strategy	-	-	-	1,650	(1,650)
		$ 12,000	$ 47,000	$ 59,000	$ 59,060	$ (60)

GOVERNMENT OF THE YUKON TERRITORY

Revenues and Recoveries - Comparison of Estimates to Actuals

for the year ended March 31, 1986

VOTE	PROGRAM	MAIN ESTIMATES	SUPPLEMENTARY ESTIMATES	REVISED ESTIMATES	ACTUAL	(OVER)UNDER
14	RENEWABLE RESOURCES					
	Revenues					
	Hunting, Outfitter & Guide Licenses and Seal and Trophy Export Fees	$ 270,000	$ -	$ 270,000	$ 296,567	$ (26,567)
	Fishing Licenses	90,000	-	90,000	92,707	(2,707)
	Campground Permits	80,000	-	80,000	70,505	9,495
	Trapping Revenue	5,000	-	5,000	13,595	(8,595)
	Miscellaneous Revenue	1,000	-	1,000	125	875
		$ 446,000	$ -	$ 446,000	$ 473,499	$ (27,499)
	Recoveries - Operations & Maintenance					
	North American Wild Sheep Foundation	$ -	$ 47,000	$ 47,000	$ 58,350	$ (11,350)
	Cost Shared Projects - Heritage River Systems	-	25,000	25,000	10,000	15,000
	Pelt Recovery	22,000	-	22,000	7,819	14,181
	Miscellaneous	4,000	-	4,000	2,851	1,149
	Gashawk/Gyrfalcon Recovery	12,000	-	12,000	-	12,000
		$ 38,000	$ 72,000	$ 110,000	$ 79,020	$ 30,980

SCHEDULE 15 CONTINUED

GOVERNMENT OF THE YUKON TERRITORY

Revenues and Recoveries - Comparison of Estimates to Actuals

for the year ended March 31, 1986

VOTE	PROGRAM	MAIN ESTIMATES	SUPPLEMENTARY ESTIMATES	REVISED ESTIMATES	ACTUAL	(OVER)UNDER
15	HEALTH AND HUMAN RESOURCES					
	Revenues					
	Yukon Health Care Insurance Premiums	$ 2,420,000	$ 500,000	$ 2,920,000	$ 2,806,481	$ 113,519
	Registrations & Fees	13,000	2,000	15,000	18,348	(3,348)
		$ 2,433,000	$ 502,000	$ 2,935,000	$ 2,824,829	$ 110,171
	Recoveries - Operations & Maintenance					
	Social Assistance	$ 1,355,000	$ -	$ 1,355,000	$ 1,696,616	$ (341,616)
	Yukon Hospital Insurance Services	1,300,000	-	1,300,000	1,392,920	(92,920)
	Child Welfare	1,377,000	-	1,377,000	1,322,280	54,720
	Administration	1,340,000	-	1,340,000	954,399	385,601
	Vocational Rehabilitation Services	863,000	-	863,000	883,150	(20,150)
	Residential Facilities	683,000	-	683,000	441,946	241,054
	Grants and Subsidies	237,000	-	237,000	75,466	161,534
	Health Promotion	25,000	-	25,000	12,633	12,367
		$ 7,180,000	$ -	$ 7,180,000	$ 6,779,410	$ 400,590

SCHEDULE 15 CONTINUED

GOVERNMENT OF THE YUKON TERRITORY

Revenues and Recoveries - Comparison of Estimates to Actuals

for the year ended March 31, 1986

VOTE	PROGRAM	MAIN ESTIMATES	SUPPLEMENTARY ESTIMATES	REVISED ESTIMATES	ACTUAL	(OVER)UNDER
16	GOVERNMENT SERVICES					
	Recoveries - Operations & Maintenance					
	Rental of Government Property	$ 98,000	$ -	$ 98,000	$ 91,944	$ 6,056
	Staff Parking	15,000	-	15,000	14,634	366
	Queen's Printer Recoveries	14,000	(1,000)	13,000	9,508	3,492
	Sale of Ordinance and Plans	2,000	-	2,000	4,627	(2,627)
	Micrographics	-	3,000	3,000	2,911	89
		$ 129,000	$ 2,000	$ 131,000	$ 123,624	$ 7,376
	Recoveries - Capital					
	Sale of Surplus Equipment	$ -	$ 100,000	$ 100,000	$ 89,173	$ 10,827
	Property Management Miscellaneous	-	9,000	9,000	8,966	34
	Third Party Insurance	-	4,000	4,000	4,007	(7)
	Contractor Recoveries	-	3,000	3,000	3,373	(373)
		$ -	$ 116,000	$ 116,000	$ 105,519	$ 10,481

SCHEDULE 15
CONTINUED

GOVERNMENT OF THE YUKON TERRITORY

Revenues and Recoveries - Comparison of Estimates to Actuals

for the year ended March 31, 1986

VOTE	PROGRAM	MAIN ESTIMATES	SUPPLEMENTARY ESTIMATES	REVISED ESTIMATES	ACTUAL	(OVER)UNDER
21	INTEREST					
	Debentures	$ -	$ -	$ -	$ 1,099,117	$(1,099,117)
	Low Cost Housing Mortgages	-	-	-	18,036	(18,036)
	Agreements for Sale	-	-	-	2,527	(2,527)
		$ -	$ -	$ -	$ 1,119,680	$(1,119,680)

SCHEDULE 16

GOVERNMENT OF THE YUKON TERRITORY
Statement of Special Warrants
for the year ended March 31, 1986

WARRANT NUMBER	DEPARTMENT	DETAIL	1986 (thousands of dollars)
85-1	Community and Transportation Services	To cover cumulative overage in 1985/86 in the Garage Parts and Fuel Revolving Fund	$ 400
85-2	All Departments	Interim Supply to cover the cost of Government operations April 1 to June 30, 1985	44,672
85-3	Legislative Assembly	To cover costs of general election	269
85-4	Government Services	To cover the costs of rewards for the return of lost or stolen government credit cards	one dollar
85-5	All Departments	Interim Supply to cover the costs of government operations July 1 to August 31, 1985	29,765
			$ 75,106

GOVERNMENT OF THE YUKON TERRITORY

Schedule of Public Debt

for the year ended March 31, 1986

LOANS PAYABLE - GOVERNMENT OF CANADA

Maturity	Issue Date	YTG #	Rate %	Purpose	Amount Outstanding Apr. 1/85	Issues	Retirements	Amount Outstanding Mar. 31/86
Oct. 17/85	Oct. 17/75	140	9.1875	Municipal	$ 28,965	$	$ 28,965	$ -
Oct. 01/86	Oct. 01/56	1	5.8750	Municipal	107,458		52,795	54,663
Nov. 02/86	Nov. 02/76	148	9.1250	Municipal	50,903		24,341	26,562
Jan. 01/87	Jan. 01/67	33	5.8750	Municipal	15,850		7,699	8,151
Jan. 01/87	Jan. 01/67	35	5.8750	Municipal	2,144		1,042	1,102
Jan. 01/87	Jan. 01/67	36	5.8750	Municipal	1,666		809	857
Jan. 01/87	Jan. 01/67	37	5.8750	Municipal	3,761		1,827	1,934
Oct. 01/87	Oct. 23/67	42	6.3750	Municipal	24,095		7,541	16,554
Jan. 01/88	Jan. 01/67	46B	6.6875	Municipal	8,689		2,704	5,985
Aug. 28/90	Aug. 28/80	191	12.5000	Municipal	73,221		8,910	64,311
Oct. 17/90	Oct. 17/75	141	9.3125	Municipal	566,613		74,136	492,477
Jan. 16/91	Jan. 16/71	85	7.1875	Municipal	81,698		11,367	70,331
May 26/91	May 26/71	92	6.9375	Municipal	76,102		8,811	67,291
Nov. 02/91	Nov. 02/76	149	9.1250	Municipal	125,274		13,564	111,710
Dec. 31/91	Dec. 31/76	151	9.1250	Municipal	46,351		5,019	41,332

GOVERNMENT OF THE YUKON TERRITORY

Schedule of Public Debt

for the year ended March 31, 1986

LOANS PAYABLE - GOVERNMENT OF CANADA

Maturity	Issue Date	YTG #	Rate %	Purpose	Amount Outstanding Apr. 1/85	Issues	Retirements	Amount Outstanding Mar. 31/86
Mar. 17/92	Mar. 17/72	101	6.6875	Municipal	11,628		1,357	10,271
Mar. 17/92	Mar. 17/77	154	8.3750	Municipal	89,266		9,890	79,376
Aug. 08/92	Aug. 08/72	106	7.6250	Municipal	115,452		11,002	104,450
Oct. 15/92	Oct. 15/67	43	6.1875	Low Cost Housing	133,874		13,345	120,529
Dec. 7/92	Dec. 7/77	164	8.5000	Municipal	103,898		9,593	94,305
July 1/93	July 1/78	168	9.1250	Municipal	118,530		9,055	109,475
Sept 12/93	Sept 12/78	169	9.2500	Municipal	22,415		1,703	20,712
Sept 29/93	Sept 29/78	170	9.5000	Municipal	171,846		6,370	165,476
Sept 29/93	Sept 29/78	171	9.2500	Municipal	79,435		6,037	73,398
Feb. 01/94	Feb. 01/74	125	7.6875	Municipal	31,485		2,554	28,931
Mar. 20/94	Mar. 20/79	174	10.1250	Municipal	125,387		9,185	116,202
Mar. 21/94	Mar. 21/69	58	7.3750	Low Cost Housing	199,143		16,368	182,775
July 3/94	July 3/74	128	9.3750	Municipal	171,499		11,088	160,411
July 3/94	July 3/74	129	9.3750	Municipal	355,077		22,956	332,121

SCHEDULE 17
Continued

GOVERNMENT OF THE YUKON TERRITORY

Schedule of Public Debt

for the year ended March 31, 1986

LOANS PAYABLE - GOVERNMENT OF CANADA

Maturity	Issue Date	YTG #	Rate %	Purpose	Amount Outstanding Apr. 1/85	Issues	Retirements	Amount Outstanding Mar. 31/86
Sept 19/94	Sept 19/74	143	9.3750	Municipal	10,652		689	9,963
Nov. 01/94	Nov. 01/74	136	9.7500	Municipal	154,185		9,791	144,394
Nov. 20/94	Nov. 20/79	176	10.8750	Municipal	428,006		25,750	402,256
Nov. 20/94	Nov. 20/79	177	10.8750	Municipal	153,240		9,219	144,021
Nov. 20/94	Nov. 20/79	178	10.8750	Municipal	160,309		9,645	150,664
Dec. 07/94	Dec. 07/79	180	10.8750	Municipal	432,101		25,996	406,105
Dec. 07/94	Dec. 07/79	181	10.8750	Municipal	79,927		4,809	75,118
Dec. 18/94	Dec. 18/79	182	10.8750	Municipal	195,943		11,788	184,155
Dec. 28/94	Dec. 28/79	185	10.8750	Municipal	100,543		6,049	94,494
Oct. 17/95	Oct. 17/75	139	10.0000	Municipal	236,501		12,762	223,739
Mar. 31/96	Mar. 31/76	142	9.7500	Community Assistance	303,457		16,598	286,859
June 30/96	June 30/76	144	9.7500	Municipal	398,224		18,904	379,320
Nov. 02/96	Nov. 02/76	150	9.3750	Municipal	382,875		18,588	364,287
Dec. 02/96	Dec. 02/71	98	7.1875	Low Cost Housing	109,799		6,071	103,728

GOVERNMENT OF THE YUKON TERRITORY

Schedule of Public Debt

for the year ended March 31, 1986

LOANS PAYABLE - GOVERNMENT OF CANADA

Maturity	Issue Date	YTG #	Rate %	Purpose	Amount Outstanding Apr. 1/85	Issues	Retirements	Amount Outstanding Mar. 31/86
Dec. 31/96	Dec. 31/76	152	9.3750	Municipal	71,146		3,454	67,692
Dec. 31/96	Dec. 31/76	153	9.3750	Municipal	276,678		13,433	263,245
Oct. 01/97	Oct. 23/67	41	6.2500	Municipal	134,596		7,014	127,582
Dec. 07/97	Dec. 07/77	159	8.7500	Municipal	81,647		3,616	78,031
Dec. 07/97	Dec. 07/77	160	8.7500	Municipal	57,153		2,531	54,622
Dec. 07/97	Dec. 07/77	161	8.7500	Municipal	163,293		7,232	156,061
Dec. 07/97	Dec. 07/77	162	8.7500	Municipal	244,940		10,848	234,092
Dec. 07/97	Dec. 07/77	163	8.7500	Municipal	32,659		1,446	31,213
Mar. 01/98	Mar. 01/73	114	7.3125	Municipal	28,575		1,390	27,185
July 01/98	July 01/78	166	9.3750	Municipal	4,117		154	3,963
July 01/98	July 01/78	167	9.3750	Municipal	24,448		914	23,534
Sept 29/98	Sept 29/73	121	7.8750	Municipal	30,786		1,283	29,503
Nov. 29/98	Nov. 29/78	172	9.3750	Municipal	30,019		1,123	28,896
Jan. 15/99	Jan. 15/64	18	5.3750	Low Cost Mortgages	18,555		922	17,633
Sept 27/99	Sept 27/69	67	7.7500	Municipal	384,167		14,426	369,741

SCHEDULE 17
Continued

GOVERNMENT OF THE YUKON TERRITORY

Schedule of Public Debt

for the year ended March 31, 1986

LOANS PAYABLE - GOVERNMENT OF CANADA

Maturity	Issue Date	YTG #	Rate %	Purpose	Amount Outstanding Apr. 1/85	Issues	Retirements	Amount Outstanding Mar. 31/86
Dec. 18/99	Dec. 18/79	183	10.8750	Municipal	18,397		540	17,857
Jul 3, 2000	July 3/70	79B	8.2500	Municipal	143,415		4,631	138,784
Jul 31, 2000	July 31/80	189	11.375	Municipal	74,348		1,836	72,512
Mar 17, 2000	Mar. 17/72	99	6.6875	Municipal	171,382		5,715	165,667
Sept 15, 2002	Sept 15/67	45	6.0625	Municipal	22,464		723	21,741
Nov 24, 2003	Nov 24/78	173	9.500	Municipal	288,698		5,951	282,747
					8,388,970	-	645,874	7,743,096

YUKON BONDS

Sept. 15/88	Sept. 15/83	11.5000		558,000		124,000	434,000
Sept. 15/93	Sept. 15/83	12.5000		599,000		-	599,000
Sept 15, 2003	Sept. 15/83	13.000		965,000		-	965,000
				$10,510,970	$	$ 769,874	$ 9,741,096

SCHEDULE 18

GOVERNMENT OF THE YUKON TERRITORY
Schedule of Guaranteed Debt
for the year ended March 31, 1986

	1986	1985
Guarantees authorized pursuant to the Yukon Housing Corporation Act		
• Debentures	$ 3,691,896	$3,938,953
• Mortgages	2,653,435	2,353,948
	$ 6,345,331	$6,292,901

Report on the examination of the
accounts and financial statements of the
YUKON HOUSING CORPORATION
for the year ended March 31, 1986

AUDITOR GENERAL OF CANADA VÉRIFICATEUR GÉNÉRAL DU CANADA

AUDITOR'S REPORT

To the Executive Council Member responsible for the
Yukon Housing Corporation

I have examined the balance sheet of the Yukon Housing Corporation as at March 31, 1986 and the statements of operations, equity and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Corporation as at March 31, 1986 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Corporation, the financial statements are in agreement therewith and the transactions that have come under my notice have, in all significant respects, been in accordance with the Yukon Financial Administration Act and regulations, the Housing Corporation Act and the by-laws of the Corporation.

Raymond Dubois, C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 20, 1986

YUKON HOUSING CORPORATION

Balance Sheet
as at March 31, 1986

ASSETS

	1986	1985
	(thousands of dollars)	
Current		
Cash	$ 364	$ 1,005
Accounts receivable (Note 3)	1,026	1,442
Houses for sale	172	164
Prepaid expenses	-	18
	1,562	2,629
Mortgages receivable (Note 4)	87	96
Investments in land and housing projects (Note 5)	11,039	10,758
	$ 12,688	$ 13,483

LIABILITIES

Current		
Accounts payable (Note 6)	$ 707	$ 1,007
Due to the Government of the Yukon Territory - Advance	855	1,622
	1,562	2,629
Long-term debt (Note 7)		
Canada Mortgage and Housing Corporation loans	3,502	3,748
Mortgages	2,641	2,345
	6,143	6,093
	7,705	8,722

EQUITY

Government of the Yukon Territory	4,983	4,761
	$ 12,688	$ 13,483

Approved by the Board:

Chairman

Director

YUKON HOUSING CORPORATION

Statement of Operations
for the year ended March 31, 1986

	1986	1985
	(thousands of dollars)	
Expenses		
Program costs, net (Note 8)		
Community housing		
Rental - purchase	$ 212	$ 281
Senior citizens	137	267
Rent supplement	62	63
Low rental apartments	41	78
Low rental family	14	42
Other	38	33
	504	764
Staff accommodation	212	368
Government employee buy-back plan	19	13
	735	1,145
Administration		
Salaries and employee benefits	502	584
Office	128	125
Travel	40	53
Other	50	15
	720	777
	1,455	1,922
Revenues		
Interest income	96	69
Gain on sale of investments in housing projects	42	19
Other	1	49
	139	137
Cost of operations for the year	$ 1,316	$ 1,785

YUKON HOUSING CORPORATION

Statement of Equity
for the year ended March 31, 1986

	1986	1985
	(thousands of dollars)	
Balance at beginning of the year	$ 4,761	$ 4,814
Grant from the Government of the Yukon Territory	1,538	1,732
Cost of operations for the year	(1,316)	(1,785)
Balance at end of the year	$ 4,983	$ 4,761

YUKON HOUSING CORPORATION

Statement of Changes in Financial Position for the year ended March 31, 1986

	1986	1985
	(thousands of dollars)	
Operating activities		
Cost of operations for the year	$ 1,316	$ 1,785
Non-cash items		
Depreciation	(266)	(179)
Gain on sale of investments in housing projects	42	19
Decrease (increase) in operating components of working capital	641	(544)
Cash required for operating activities	1,733	1,081
Investing activities		
Additions to investments in land and housing projects	672	354
Proceeds from sale of investments in land and housing projects	(167)	(722)
Increase (decrease) in mortgages receivable	(9)	5
Cash required for (provided by) investing activities	496	(363)
Financing activities		
Grant from the Government of the Yukon Territory	1,538	1,732
Mortgage financing	310	-
Repayments		
Canada Mortgage and Housing Corporation loans	(246)	(460)
Mortgages	(14)	(10)
Cash provided by financing activities	1,588	1,262
Increase (decrease) in cash	(641)	544
Cash at beginning of the year	1,005	461
Cash at end of the year	$ 364	$ 1,005

YUKON HOUSING CORPORATION

Notes to Financial Statements
March 31, 1986

1. Authority and objectives

The Corporation was established in 1972 by the Housing Corporation Act to develop and manage home ownership and rental housing programs and administer the Government of the Yukon Territory staff accommodation.

The Corporation is dependent on the Government of the Yukon Territory, either directly or indirectly through guarantees, for the funds required to finance its operations.

2. Significant accounting policies

Funds provided by the Government of Yukon

Under Section 17 of the Act, advances for the operating and capital costs of the Corporation are received from the Government and are recorded as due to the Government of the Yukon Territory. The amount advanced is reduced by the grant required to meet the operating and capital costs which is recorded as equity.

Houses for sale

The Government Employee Housing Plan was established for the purpose of acquiring housing units from former employees. The units are held by the Corporation until sold and are reflected in the balance sheet at the lower of cost and appraised value.

Investments in land and housing projects

Investments in land and housing projects are stated at cost net of grants from outside agencies and include interest on the applicable loan advances during the construction period. Projects constructed by the Corporation are financed by loans from Canada Mortgage and Housing Corporation, by grants from the Government of the Yukon Territory and by mortgages from private lending institutions.

In accordance with the terms of agreements under the National Housing Act, housing projects other than staff accommodation are depreciated by the sinking fund method based on the principal repayment of the applicable long-term debt. Investments in low rental family housing projects representing the Corporation's 25 per cent share of the cost of the projects under Federal-Territorial agreements are depreciated in a similar manner. Other investments in public

housing projects such as capital improvements which are not financed by long-term debt are depreciated on a straight line basis over 15 years.

Staff accommodation is depreciated on a straight line basis over the estimated life of the asset as follows:

Standard construction	35 years
Mobile units	15 years

Furniture and equipment provided in staff accommodation are written off to expense when put into use.

Program costs

Administration expenses relating directly to program management are allocated proportionately to each program.

Cost recoveries are offset against the relevant program costs. These recoveries are from Canada Mortgage and Housing Corporation in respect of a proportion of the deficits incurred in operating community housing projects built under the National Housing Act and from the Department of Indian Affairs and Northern Development for the operation of community projects occupied by Indians.

Pensions

Contributions are made by the Corporation and its employees to the Public Service Pension Plan of the Federal Government. Contributions to the Plan are required from both employees and the Corporation. These contributions represent the total liability of the Corporation and are recognized in the accounts on a current basis.

3. Accounts receivable

	1986	1985
	(thousands of dollars)	
Canada Mortgage and Housing Corporation	$ 732	$ 493
Department of Indian Affairs and Northern Development	106	391
Rentals	67	70
Sale of housing	-	435
Other	121	53
	$ 1,026	$ 1,442

4. Mortgages receivable

	1986	1985
	(thousands of dollars)	
Rural and native housing first mortgages bearing interest at rates varying between 12.5% and 17.5% per annum repayable over a maximum period of 25 years	$ 80	$ 88
Second mortgages with a maximum 35 year term, interest free for a period of 10 years and repayable in blended monthly payments over the remaining life	7	8
	$ 87	$ 96

5. Investments in land and housing projects

	1986			1985
	Cost	Accumulated depreciation	Net	Net
		(thousands of dollars)		
Community housing				
Rental - purchase	$ 3,345	$ 354	$ 2,991	$ 3,152
Senior citizens	3,702	120	3,582	3,313
Low rental apartments	1,107	28	1,079	1,082
Low rental family	627	26	601	600
Other				
Buildings	260	149	111	112
Land	57	-	57	59
	9,098	677	8,421	8,318
Staff accommodation				
Buildings	3,756	1,392	2,364	2,209
Land	254	-	254	231
	$ 13,108	$ 2,069	$ 11,039	$ 10,758

6. Accounts payable

	1986	1985
	(thousands of dollars)	
Accounts payable	$ 179	$ 200
Accrued interest	284	320
Current portion of long-term debt	202	469
Other	42	18
	$ 707	$ 1,007

7. Long-term debt

Canada Mortgage and Housing Corporation loans are repayable in annual amounts until the year 2027 and bear interest at a weighted average rate of 9.12%.

Mortgages from private lending institutions bear interest at a weighted average rate of 11.76% and are repayable in blended monthly amounts until the year 2021 on the basis of a 35 year amortization period.

Interest for the year on long-term debt amounted to $711,000 (1985 - $716,000). This is included in expenses of the appropriate housing program.

Principal repayments required over the next five years, based on the terms and conditions of the current mortgages, are as follows:

	Loans	Mortgages
	(thousands of dollars)	
1987	$ 190	$ 12
1988	54	14
1989	60	15
1990	64	17
1991	69	19

The repayment of principal and interest on long-term debt is guaranteed by the Government of the Yukon Territory as provided for by Section 13 of the Housing Corporation Act.

8. Program costs, net

	1986					1985
	Rental income	Expense	Cost of rental operations	Cost recoveries	Net	Net
	(thousands of dollars)					
Community housing						
Rental - purchase	$ 273	$ 813	$ 540	$ 328	$ 212	$ 281
Senior citizens	231	696	465	328	137	267
Rent supplement	75	218	143	81	62	63
Low rental apartments	112	214	102	61	41	78
Low rental family	257	442	185	171	14	42
Other	33	71	38	-	38	33
	981	2,454	1,473	969	504	764
Staff accommodation	289	501	212	-	212	368
Government employee buy-back plan	21	40	19	-	19	13
	$ 1,291	$ 2,995	$ 1,704	$ 969	$ 735	$ 1,145

The net cost of the Government employee buy-back plan includes $15,940 gain (1985 - $6,000) on the sale of homes purchased from government employees.

Report on the examination of the accounts
and financial statements of the
COMPENSATION FUND
(Yukon Territory)
for the year ended December 31, 1985

AUDITOR GENERAL OF CANADA VÉRIFICATEUR GÉNÉRAL DU CANADA

AUDITOR'S REPORT

The Honourable R. Kimmerly, M.L.A.
Executive Council Member responsible for the
Yukon Workers' Compensation Fund

I have examined the balance sheet of the Compensation Fund (Yukon Territory) as at December 31, 1985 and the statements of income, expense and operating reserve and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Fund as at December 31, 1985 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting policies set out in Note 2 to the financial statements applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Board, the financial statements are in agreement therewith and the transactions that have come under my notice have, in all significant respects, been in accordance with the Yukon Financial Administration Act and regulations and the Workers' Compensation Act and regulations.

Raymond Dubois, C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
April 16, 1986

COMPENSATION FUND
(Yukon Territory)

Balance Sheet
as at December 31, 1985

ASSETS

	1985	1984
	(in thousands of dollars)	
Cash and term deposits	$ 4,200	$ 3,829
Assessments receivable (Note 4)	582	668
Other accounts receivable	114	79
Accrued interest receivable	757	634
Investments (Note 5)	38,366	33,935
	$ 44,019	$ 39,145

LIABILITIES

Accounts payable	$ 92	$ 250
Assessments refundable	419	542
Merit rebates payable	627	624
Future claim costs (Note 6)	6,853	5,568
Pension liability (Note 7)	10,745	9,730
	18,736	16,714

RESERVES

Special (Note 8)	17,467	14,837
Operating	7,816	7,594
	25,283	22,431
	$ 44,019	$ 39,145

Approved by the Workers' Compensation Board

Brian Booth
Chairman

G. Dolson
Member

C. D. Mackay
Member

COMPENSATION FUND
(Yukon Territory)

Statement of Income, Expense and Operating Reserve
for the year ended December 31, 1985

	1985	1984
	(in thousands of dollars)	
Income		
Assessments	$ 3,842	$ 4,446
Less: Merit rebates	728	616
	3,114	3,830
Interest	4,939	4,335
Supplementary compensation benefits recovered (Note 9)	304	296
	8,357	8,461
Expense		
Claim costs		
Compensation	429	387
Medical aid and travel	411	334
Pension awards	305	102
	1,145	823
Transfers to		
Future claim costs	1,029	856
Special reserves	985	2,541
	3,159	4,220
Allocation of interest	3,836	3,378
Administrative (Note 10)	836	751
Supplementary compensation benefits (Note 9)	304	296
	8,135	8,645
Excess of income over expense (expense over income) for the year before transfer from pension liability	222	(184)
Transfer from pension liability	-	1,835
Net income for the year	222	1,651
Operating reserve at beginning of the year	7,594	5,943
at end of the year	$ 7,816	$ 7,594

COMPENSATION FUND
(Yukon Territory)

Statement of Changes in Financial Position
for the year ended December 31, 1985

	1985	1984
	(in thousands of dollars)	
Funds provided		
Operations		
Excess of income over expense (expense over income)	$ 222	$ (184)
Items not requiring an outlay of funds		
Transfers to:		
Future claim costs	1,029	856
Pension liability	293	84
Special reserves	985	2,541
	2,307	3,481
Allocation of interest	3,836	3,378
(Decrease) increase in accounts payable, assessments refundable and merit rebates	(278)	106
(Increase) decrease in other accounts and accrued interest receivable	(158)	119
Decrease (increase) in assessments receivable	86	(47)
Total funds provided	6,015	6,853
Funds utilized		
Pensions and claims paid from:		
Future claim costs	432	508
Pension liability	625	775
Special reserves	156	243
	1,213	1,526
Investments	4,431	4,681
Total funds utilized	5,644	6,207
Net funds provided	371	646
Cash and term deposits		
at beginning of the year	3,829	3,183
at end of the year	$ 4,200	$ 3,829

COMPENSATION FUND
(Yukon Territory)

Notes to Financial Statements
December 31, 1985

1. Authority and operations

The Compensation Fund was established in 1973 by the Workers' Compensation Act and is administered by the Workers' Compensation Board pursuant to the Act.

The Fund provides compensation for injury or death by accident arising out of and in the course of employment. Annual assessments are levied upon employers usually on the basis of their assessable payrolls reported, to meet all claim costs, administrative expenses and transfers to reserves.

2. Accounting policies

These financial statements have been prepared by management in accordance with accounting principles considered to be appropriate in the circumstances. The more significant accounting policies of the Board are as follows:

(a) Allowance for doubtful accounts

An allowance for doubtful assessments receivable is provided for by charges against assessment income. Doubtful accounts are written off if deemed uncollectable after three years.

(b) Investments

Investments are recorded at cost at the time of acquisition. Discounts or premiums are amortized over the term of the investment. An investment portfolio has been established to meet the expected future payments of pensions.

(c) Future claim costs

In accordance with Section 57 of the Act, the estimated liability for future claim costs is based on the present value of expected future costs of claims in process, additional costs arising in future years in respect of awards already made, and accidents which have occurred but which have not been reported.

(d) Pension liability

The pension liability represents the capitalized value of future payments of pension awards. Except for pension awards provided from the special reserves when applicable, all pensions awarded for the current year's claims are provided for annually from operations and those awarded for prior years' claims are provided from the liability for future claim costs.

(e) Special reserves

Pursuant to Section 57 of the Act, special reserves are established by an annual appropriation from net assessment income of each industrial classification, based on claims experience. These reserves, and purposes, are as follows:

Disaster - to meet the loss arising or likely to arise from disaster or other circumstances that would unfairly burden the employers in any class. In accordance with Board policy the amount of any individual claim cost in excess of established limits for each class is charged to the disaster reserve.

Rehabilitation - to meet expenses incurred in the rehabilitation of injured workers.

Enhanced disability - to meet the claim costs of disabilities aggravated by previous disabilities.

Industrial diseases - to meet the claim costs arising from silicosis and other industrial diseases.

(f) Operating reserve

In accordance with Section 57(1)(g) of the Act, this reserve is maintained to provide stability in the assessment rates for each class from year to year and represents the net credit balance of the industrial classes.

(g) Assessments and merit rebates

Assessment income is calculated on actual payroll costs as reported. Separate rates of assessment are established for each industrial classification sufficient to provide funds to meet all claim costs, administrative expenses and transfers to reserves.

Merit rebates are allowed to employers with favourable claims experience in the immediately preceding three calendar years. Merit rebates provided for at the year-end represent the estimated rebates to be allowed on claims experience for the three prior years.

(h) Claim costs

Claim costs are provided for in the year in which the accident occurs and comprise compensation, pension awards, medical aid and travel and transfers to future claim costs and special reserves. Pension awards are capitalized at an interest rate equal to the difference between the estimated annual rate of future interest earnings and the estimated annual rate of statutory cost of living increases.

(i) Allocation of interest income and administrative expense

Interest income is allocated to liabilities and reserves according to the mean balances for the year.

Administrative expense, net of income from penalties, is allocated proportionately to each industrial classification within the operating reserve.

3. Actuarial valuation

An actuarial valuation of the Compensation Fund, which is required to be carried out at least triennially in accordance with the Workers' Compensation Act, was completed as of December 31, 1983. In addition, due to the changes during 1984 to establish an investment portfolio to match more accurately the expected future payments of pensions, an actuarial valuation of the pension liability was carried out as of December 31, 1984.

4. Assessments receivable

Assessments receivable are recorded net of an allowance for doubtful accounts of $63,000 (1984 - $146,000). Accounts written off during the year amounted to $60,000 (1984 - $116,000).

5. Investments

	1985		1984
	Par value	Amortized cost	Amortized cost
	(in thousands of dollars)		
Government of Canada			
Coupons	$ 28,185	$ 7,216	$ 6,246
Non-interest bearing bond	18,700	1,467	1,388
Interest bearing bonds	12,286	12,105	6,025
Treasury bills	2,300	2,278	2,535
Provincial and provincial guaranteed bonds	13,431	13,498	16,178
Other	1,800	1,802	1,563
	$ 76,702	$ 38,366	$ 33,935
Market value - December 31		$ 42,798	$ 35,552

Investments maturing within one year total $5,080,000 (1984 - $3,789,000).

The Government of Canada non-interest bearing bond matures in 2006, and the coupons mature in the years 1987 to 2006. The amounts to be amortized for these items will be credited to income as follows:

	(in thousands of dollars)
1986	$ 1,105
1987	881
1988	752
1989	849
1990	960
1991 - 2006	33,655
	$ 38,202

6. Future claim costs

	1985	1984
	(in thousands of dollars)	
Amounts provided		
By class	$ 1,029	$ 856
Allocation of interest	692	579
	1,721	1,435
Amounts applied		
Claim payments	432	508
Transfer to pension liability	4	137
	436	645
Increase for the year	1,285	790
Balance at beginning of the year	5,568	4,778
Balance at end of the year	$ 6,853	$ 5,568

7. Pension liability

	1985	1984
	(in thousands of dollars)	
Amounts provided		
Transfers from		
Operations	$ 293	$ 84
Special reserves	100	306
Future claim costs	4	137
Allocation of interest	1,243	1,355
	1,640	1,882
Amounts applied		
Pension payments	625	571
Transfer to income	-	1,835
Government of the Yukon refund	-	204
	625	2,610
Increase (decrease) for the year	1,015	(728)
Balance at beginning of the year	9,730	10,458
Balance at end of the year	$10,745	$ 9,730

In addition to the amount transferred to the pension liability from operations, pension awards for current year's claim costs include lump sum payments of $12,000 (1984 - $18,000).

The interest rate used during the year for the capitalization of pension awards and potential pension awards was 2.0% (1984 - 1.25%).

An estimated valuation of the pension liability at December 31, 1985 using an interest rate of 2.0% (1984 - 2.0%) revealed a surplus of $811,900 (1984 - $30,400), after providing for the capitalized value of cost of living adjustments effective January 1, 1986.

8. Special reserves

	1985					1984
	Disaster	Rehabilitation	Enhanced Disability	Industrial Diseases	Total	Total
	(in thousands of dollars)					
Amounts provided						
By class	$ 364	$ 365	$ 73	$ 183	$ 985	$ 2,541
Interest	662	484	364	391	1,901	1,444
	1,026	849	437	574	2,886	3,985
Amounts applied						
Claim payments	2	71	62	21	156	243
Transfer to pension liability	100	-	-	-	100	306
	102	71	62	21	256	549
Increase for the year	924	778	375	553	2,630	3,436
Balance at beginning of the year	5,170	3,785	2,845	3,037	14,837	11,401
Balance at end of the year	$6,094	$4,563	$3,220	$3,590	$17,467	$14,837

During 1985, the balance of the Reserve for Silicosis was transferred to the Reserve for Industrial Diseases.

9. Supplementary compensation benefits

Supplementary compensation benefits are granted, pursuant to the Workers' Compensation Supplementary Benefits Act, to all persons receiving compensation on or after October 1, 1973 for accidents prior to that date. Compensation is increased to the amount that would have been granted had the accident occurred after the coming into force of the Act. The Act provides that any amounts of these benefits shall be reimbursed out of the Yukon Consolidated Revenue Fund.

10. Administrative expense

	1985	1984
	(in thousands of dollars)	
Salaries	$ 564	$ 532
Rentals and supplies	107	106
Occupational health and safety	95	66
Professional services	58	54
Medical fees	20	16
Other	31	24
	875	798
Less: Income from penalties	39	47
	$ 836	$ 751

11. Related party transactions

In addition to the supplementary compensation benefits disclosed in the financial statements and referred to in Note 9, the Board administers the compensation claims of employees of the Government of the Yukon for which it receives reimbursement of the claim costs and related administration expenses. These totalled $192,000 for 1985 (1984 - $211,600).

Report on the examination of the
accounts and financial statements of the
YUKON LIQUOR CORPORATION
for the year ended March 31, 1986

AUDITOR GENERAL OF CANADA VÉRIFICATEUR GÉNÉRAL DU CANADA

AUDITOR'S REPORT

To the Executive Council Member responsible for the
Yukon Liquor Corporation

I have examined the balance sheet of the Yukon Liquor Corporation as at March 31, 1986 and the statement of income for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Corporation as at March 31, 1986 and the results of its operations for the year then ended in accordance with generally accepted accounting principles applied, after giving effect to the change in the basis of accounting for employee leave and termination benefits as explained in Note 3 to the financial statements, on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Corporation, the financial statements are in agreement therewith and the transactions that have come under my notice have, in all significant respects, been in accordance with the Yukon Financial Administration Act and regulations, the Liquor Act and regulations, the by-laws of the Corporation and the Liquor Tax Act.

Raymond Dubois, C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 17, 1986

YUKON LIQUOR CORPORATION

Balance Sheet
as at March 31, 1986

ASSETS

	1986	1985
	(thousands of dollars)	
Current		
Cash	$ 1,407	$ 1,561
Accounts receivable	120	110
Inventories	1,961	1,701
Prepaid expenses	14	-
	$ 3,502	$ 3,372

LIABILITIES

Current		
Accounts payable	$ 1,779	$ 1,804
Deferred revenue	65	68
	1,844	1,872
Accrued employee termination benefits	158	-
Government of the Yukon Working capital advance	1,500	1,500
	$ 3,502	$ 3,372

Approved by the Board:

Margaret A Dunn
Chairman

B.S. O'Neil
Member

YUKON LIQUOR CORPORATION

Statement of Income
for the year ended March 31, 1986

	1986	1985
	(thousands of dollars)	
Sales	$ 13,582	$ 13,476
Cost of goods sold	7,070	7,133
Gross profit	6,512	6,343
Expenses		
Salaries and employee benefits	1,513	1,364
Rentals, utilities and maintenance	360	374
Cartage	163	173
Travel and communication	45	39
General and office supplies	41	35
Professional services	14	14
Board honoraria and expenses	12	11
Miscellaneous	5	13
	2,153	2,023
Operating income	4,359	4,320
Other income		
Bank interest	119	114
Fees, permits and licences	61	59
Miscellaneous	62	48
	242	221
Net income for the year, before extraordinary item	4,601	4,541
Extraordinary item (Note 3)	318	-
Net income for the year, transferred to the Government of the Yukon	$ 4,283	$ 4,541

YUKON LIQUOR CORPORATION

Notes to Financial Statements
March 31, 1986

1. Authority and operations

The Corporation, established under the Liquor Act, is responsible for the purchase, distribution and sale of liquor within the Territory. It is also responsible for controlling the sale of liquor through licenced outlets and enforcing all matters related to the Act.

The Corporation is provided with an interest-free working capital advance by the Government of the Yukon, to which the net income for the year is transferred in accordance with the Act.

2. Accounting policies

These financial statements have been prepared by management in accordance with generally accepted accounting principles applied, after giving effect to the change in the basis of accounting for employee leave and termination benefits as explained in Note 3, on a basis consistent with that of the preceding year. The more significant accounting policies of the Corporation are as follows:

Inventories

Inventories are valued at landed cost at Whitehorse.

Fixed assets

Fixed assets are financed by the Government of the Yukon under a capital vote within the Capital Estimates of the Government. These assets are owned by the Government of the Yukon and are recorded in the accounts at a nominal amount of $1.

Pensions

The Corporation and its employees, who are deemed to be employees of the Government of the Yukon, make contributions to the Public Service Superannuation Plan administered by the Government of Canada. Contributions to the Plan are required from both the employees and the Corporation. These contributions represent the total liability of the Corporation and are recognized in the accounts on a current basis.

3. Change in accounting policy

During the year the Corporation adopted the accrual basis for accounting for employee leave and termination benefits. The estimated liability for these had previously been shown as a note to the financial statements. The effect of this change has been to decrease

the net income for the year by $318,000. This change in accounting policy has not been applied retroactively since it would impact on the net income previously transferred to the Government of Yukon. Of the $318,000 it is estimated that $44,000 is applicable to 1986, $32,000 is applicable to 1985 and $242,000 relates to periods prior to April 1, 1984.

4. Fixed assets

The cost to the Government of the Yukon of fixed assets held by the Corporation at March 31 is as follows:

	1986	1985
	(thousands of dollars)	
Liquor store building, Faro	$ 866	$ 866
Equipment	347	399
Store and warehouse improvements	255	236
Furniture and office equipment	125	89
	$ 1,593	$ 1,590

During the year, fixed assets costing $59,000 (1985 - $176,000) were charged to the capital vote of the Government of the Yukon and transferred to the Corporation without charge. Fixed assets transferred back to the Government during the year totalled $56,000 (1985 - $1,000)

5. Accommodation and services provided without charge

These financial statements do not reflect the cost of accommodation and other services provided without charge by the Government of the Yukon, or the value of services provided without charge to the Government by the Corporation in its capacity as Territorial Agent in localities outside Whitehorse. The value of services provided by the Government to the Corporation is estimated at $181,000 (1985 - $173,000). The value of services provided by the Corporation to the Government is estimated at $162,000 (1985 - $136,000).

6. Collection of liquor taxes

The Corporation transferred to the Government of the Yukon liquor taxes of $1,359,000 (1985 - $1,349,000) collected during the year under the Liquor Tax Act.

7. Related party transactions

In addition to the related party transactions disclosed in Notes 4 to 6 inclusive, accounts payable at March 31, 1986 include $351,000 due to the Government of the Yukon (1985 - $1,175,000).

8. Lease commitments

The Corporation has commitments to December 31, 1990 for leased accommodation of $160,000 per year, subject to annual Consumer Price Index adjustments.